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ABSTRACT

The process described in this manual is one of the few systems for planning and budgeting in colleges and universities that is meticulously detailed. It includes the unique concepts of the planning team and the analytical studies team, and promotes a cooperative, integrated, and enthusiastic involvement of faculty, students, and staff from all levels of the institution, resulting in more willing acceptance of final decisions. Other features are the relatively simple procedures, annual repetition of the process, and specific results of a logical and systematic program and budget review. The value of institutional planning itself is evident in various ways: it (1) helps the institution progress in ways that its trustees, officers, faculty, and students consider most suitable; (2) provides a process for institutional response to challenges in the environment; (3) presents various alternatives available to the institution; (4) becomes a vehicle for response to strengths and weaknesses; and (5) focuses on utilization of resources to best advantage. Sections of the document cover: planning and budgeting in colleges and universities; the planning and budgeting system; the planning and budgeting cycle; and other planning and operating considerations. Appendixes include: illustrative sample forms; black sample forms; and flow charts. (Author/PG)

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A College Planning Cycle

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Foreword

The process described in this manual is one of the few systems for planning and budgeting in colleges and universities that is detailed so meticulously. It includes the unique concepts of the planning team and the analytical studies team, and promotes a cooperative, integrated, and enthusiastic involvement of faculty, students, and staff from all levels of the institution, resulting in more willing acceptance of final decisions. Other features are the relatively simple procedures, annual repetition of the process, and specific results of a logical and systematic program and budget review.

The value of institutional planning itself is evident in various ways: it (1) helps the institution progress in ways that its trustees, officers, faculty, and students consider most suitable; (2) provides a process for institutional response to challenges in the environment; (3) presents various alternatives available to the institution; (4) becomes a vehicle for response to strengths and weaknesses; and (5) focuses on utilization of resources to best advantage.

We are confident that users will find the manual an invaluable aid in planning and budgeting.

Norman C. Francis
President
Xavier University of Louisiana

Thomas S. Smith
President
Lawrence University

Preface

As HIGHER EDUCATION approached the end of the "golden years" of the 1960s, the rate of growth and the flow of dollars to support this growth slackened. Casual and careless planning for the future and budgeting that reviewed plans only to use the anticipated eight to ten percent increase in available income were no longer acceptable techniques.

Colleges with a black heritage, in which economic bases were minimal, were especially hard hit. Recognizing this fact, and desiring to provide assistance, NACUBO appointed a committee in the spring of 1966, which consisted of James W. Bryant, Kenneth R. Erfft, James J. Ritterskamp, Jr., Clarence Scheps, and Fred S. Vorsanger. This committee secured financing from the Esso Education Foundation and The Ford Foundation to determine specific assistance needed by these institutions. During April and May of 1967, consultants visited ten selected colleges to study their administrative practices and to make recommendations for improvements. On the basis of these visits and the resulting reports, three areas were identified as needing the most attention and providing the most hope for constructive improvement. These areas were:

1. Planning, budgeting, and accounting
2. Personnel administration
3. Construction management

Peat, Marwick, Mitchell & Co. provided the consulting services and assisted in developing *A College Operating Manual*, which was issued in the spring of 1969. The committee and the consultants were aware that there were already in existence numerous budgeting systems and many monographs about planning. However, most of these systems were not applicable to a small, economically deprived college. Such an institution was not ready to contemplate the use of computer simulation modeling or to develop a sophisticated, output-oriented program planning budgeting system (PPBS). Most of the institutions involved in the original study were private, liberal arts colleges without significant graduate, research, or public service programs. It was believed that the typically small, financially deprived college with a black heritage would benefit from a manual that would provide concepts and techniques to insure optimum use of limited resources.

The manual has had a far broader acceptance than was first envisioned, and it is equally clear that the basic concepts embodied in it have survived remarkably well through time. Over a four-year span (1969-1973), workshops on planning and budgeting presented this system to more than 1,000 persons from 500 institutions as a logical way to organize the process of planning and budgeting. More than 1,500 copies of the manual have been purchased.

A careful review has been made of the response from workshops and institutions using the NACUBO planning material to determine what changes should be made in the material. In the late spring of 1974, it was decided that a revised edition of the manual should be published. Once again The Ford Foundation provided funding for this project, and NACUBO agreed to produce the manual.

In the original manual it was clear that the authors and the review committees felt strongly that planning and budgeting are inseparable. It also was believed that good management requires a team approach and sound, well-documented policies and procedures. It is still the belief of NACUBO and the writers of the revised manual that planning and budgeting are inseparable, and because they are, the process must be continuous if it is to be effective, and that they are "team" activities.

As the original manual, by design, was written to assist consultants, the process was described in brief, concise language, assuming that necessary elaboration would be

done by the consultant. This manual, however, has been designed to be used by interested members of the institutional community, without the assistance of consultants. It uses a narrative process, thus assuring readability and understanding; its usefulness should be greatly enhanced. The environment in which planning takes place is described in this manual, and indeed is one of its themes. It is the hope of NACUBO and the authors that the experiences reflected in the new materials will make this a useful publication for all in higher education.

Chairman of the steering committee for this manual was J. Leslie Hicks, Jr., of Denison University. Other members of the committee were James W. Bryan, of the Robert R. Moton Institute, Inc.; James R. Jones, of The Ford Foundation; William A. Shoemaker, of the Council for the Advancement of Small Colleges; Marwin O. Wrolstad, of Lawrence University; and the two authors of the revision, John Dozier, of Kalamazoo College, and Sherwin Howard, of Lawrence University. The steering committee was under the sponsorship of NACUBO's Small Colleges Committee, chaired by A. Dean Buchanan, of California Lutheran College. NACUBO is deeply indebted to all these persons for their excellent contribution.

1

Planning and Budgeting in Colleges and Universities

Informal planning and budgeting are processes which have been used in colleges and universities almost from the time there were such institutions. Unfortunately, the processes have not been clearly defined or thoughtfully used on most campuses. Formal systems which identify the political process, make clear the power structure, and announce the calendar of events in reaching decisions are recent innovations used on a limited number of campuses.

Planning has been defined as a device for insuring "rational control of the future." Planning also assumes that one has hope for the future and that one might improve on the present with sound planning. In an article "Does Planning Work?" by Aaron Wildavsky, appearing in the Summer 1971 issue of *The Public Interest* (No. 24), the following statement is made:

> Planning may be seen as the ability to control the future consequences of present actions. The more consequences one controls, the more one has succeeded in planning. Planning is a form of causality. Its purpose is to make the future different from what it would have been without this intervention. Planning, therefore, necessitates a causal theory connecting the planned actions with the desired future results. Planning also requires the ability to act on this theory; it requires power. To change the future, one must be able to get people to act differently than they otherwise would. The requirements of successful planning from causal theory to political power grow more onerous as its scope increases and the demands for simultaneous action multiply at a geometric rate.

If one has hope for the future and wishes to influence its character or quality, it is necessary to plan. In doing so, careful consideration must be given to viable alternative courses of action. Of course, default—doing nothing—is also one choice. Making choices which evaluate programs and anticipated results, which bring together ideas and expansionist dreams with reality, and which answer the question "how good" rather than "how much" will be the job of the planner.

A statement of mission, purpose, or philosophy should precede all planning efforts. Although typical mission statements are written in general terms, an effective statement should be sufficiently specific that it can condition each planning decision; that is, each planning decision should derive from this statement. The statement provides direction and integrity in planning, and makes possible the definition of goals and objectives to realize the mission.

"Mission" refers to the broad, overall, long-term purpose of the institution; "goal" implies something less remote than mission, more definitive and capable of achievement in a certain period of time (perhaps five to ten years); "objective" implies something tangible, which can be reached in a shorter period of time than a goal.

The statement of mission should provide guidance on such questions as:

1. What is the philosophy of governance?
2. What are the priorities of the institution?
3. What are the roles of instruction, research, and public service in the institution, and how should they interact and reinforce one another?
4. Are degree programs oriented toward liberal education, professional ends, vocational ends, or next degree level?[1]

The Planning and Budgeting Process

Budgets are the practical, fiscal plan of operation for the college or university. The translation of the educational priorities and decisions into reality is the principal purpose of a budget, which also represents a most convenient reflection of an institution's activities. The resources of even the richest colleges and universities are

[1] *College and University Business Administration*, Third Edition (Washington, D.C.: National Association of College and University Business Officers, 1974), p. 13.

limited. In periods of financial stringency such as the 1970s it is even more urgent that planning and budgeting be done with as much wisdom as possible.

To be effective, the planning and budgeting process must be comprehensive and continuous. Unless all program elements are considered, unless the external world is considered, and unless alternative solutions are considered, there can be little assurance that the best plans and the best budget allocations have been made.

In planning and budgeting, the process does four basic things: (1) determines what is to be done (institutional goals and academic program decisions), (2) develops operational plans to do it (support programs and budgets), (3) adopts controls to test if the plans are being followed (operating statements, program reviews), and (4) establishes a system of evaluation to determine plan achievements (analyzes and measures results).

As plans and budgets are developed, decisions must be made about philosophy, objectives, programs, organization, staffing, facilities, and financing. Failure to make decisions about any one of these areas would be failure to plan and budget adequately.

The planning and budgeting process is political. To insure that constituent units understand the process and know about the decision-making forum of the institution, a formal planning and budgeting system must be used. The system in this manual is specific. There are, of course, alternative systems for information gathering and information analysis and utilization. The system in this manual is practical and can be utilized by any institution. It can be used in concert with parts of other systems, yet it is complete in itself.

Although planning and budgeting are inseparable, they have a definite relationship which should be understood. Planning the educational and support programs should precede adoption of the budget. Of course, the time separation is small and program plans generally are formulated with at least gross cost estimates in mind. The budget side of the process inevitably is faced with the problem of allocating scarce funds among competing programs. Resource allocation decisions more often than not are simply constrained choices.

Because of the nature of educational institutions and the typical involvement of all departments in the planning and budgeting process, an opportunity for some form of participatory governance is created. Constituent groups expect to be heard and administrators (especially presidents) must be prepared to delineate clearly the decision-making processes of the institution and the relationship of planning to budgeting. Plans never brought to reality are not really plans. Budgets which are not based upon carefully conceived educational plans and program decisions are generally vague estimates, and thus require constant restructuring on a short-run basis.

Aspects of the Process

Several more subtle aspects of planning and budgeting should be noted: pace, authority, technique, and style.

The pace at which an institution operates is important to the planning and budget officers of an institution. If the planning process is not geared to the flow of operational events and to the work habits of the various departments, the data and program plan materials needed for decision making will not be timely. Too soon or too late are simply not acceptable responses. Budgeting decisions must be made to accommodate to the presence of department heads and faculty; they must also be made to have in hand the necessary materials for timely presentation to the governing board. In developing the planning and budgeting calendar, careful analysis of the institution's pace must be made.

It must be clearly understood by the institution's constituents just who has authority for decision making. Of course, it is recognized that the president is the chief administrative officer, but the extent to which the president delegates authority and the extent to which planning recommendations are accepted must be known. Generally, hidden agendas create distrust and the planning and budgeting process breaks down if the presentations of the departments and the planning team (see below) are ignored. Constituent groups who are kept informed and who realize their aspirations, at least in part, or know the reasons for nonacceptance of their proposed ideas and desires within a plan and budget, are less likely to ignore, circumvent, or sabotage the approved operating plan and budget. The assignment of authority and responsibility and the manner in which they are used are vital aspects of planning and budgeting.

The techniques used in planning and budgeting are also important. First, the professional skills of those responsible for the process must be adequate for the job. The manner in which these skills are used is equally important. The techniques used in data collection and in requiring from each department a clear, written program statement can mean the difference between success and failure. Arbitrary appointments of administrators or faculty to key positions in the planning and budgeting process solely on a time-availability basis can be disastrous. The first requirement for appointment is competence.

The style of a college or university is probably the most difficult of the subtle aspects of planning and budgeting to identify, but it too is important. Some institutions are more formal than others; some are more open than others; some expect considerable involvement by trustees

and alumni; and some have students with full voting rights on every institutional committee. The planning and budgeting process should be designed to fit comfortably the style of the institution.

Planning and Budgeting as a Humanistic Process

As mentioned above, the planning and budgeting process is political. The politics of planning and budgeting center around the use of authority. In institutions across the United States the politics range from hierarchy to egalitarianism and consensus patterns. When a formal, organized planning system is implemented at an institution for the first time, nearly everyone is disturbed, because it changes the known political dynamics. There will be those who see this as a "benign cycle" going nowhere. Others will believe it to be a technique employed by the president as a "self-fulfilling prophecy" to make happen those things which he or she has already determined.

Clearly, the first step in achieving a logical, formal planning and budgeting system is presidential leadership. The president must believe in the system, support it, and make it function. The melding of the desires of constituent groups with different interests and purposes into an acceptable plan is not easy. Success in controlling the future is hard to achieve. Even so, the successes of the institutions which have seriously worked at formal planning and budgeting indicate the validity of the process.

In developing an understanding of the belief in a formal planning and budgeting system, constituent groups must be identified and adequate communication established. Typically, the groups involved are faculty, students, trustees, administrators, staff, alumni, donors, and the public. Certainly, alumni, donors, and the public are less formally involved and less intimately aware of the specific planning and budgeting events, but it would be a serious mistake not to communicate the planning and budgeting process and results to them.

Planning depends on people and is designed to benefit people. Those persons and groups traditionally involved in the planning process are the president, governing board, faculty, and students. The role of each should be understood:

The President: As the chief operating executive, the president must be the leader of the planning effort. He must appoint a capable planning assistant and establish a planning team and analytical studies team (see below). At many institutions, the faculty members of the analytical studies team are elected rather than appointed. The president receives the recommendations of key committees, reviews program plans and ultimately determines the recommendations to be made to the governing board concerning plans and budgets. He or she must be willing to share some of the authority vested in him or her by the board in order to retain the support of constituent institutional groups. The president must communicate to the institution the concepts of planning and budgeting involved in the formal plan. This will include the calendar of events, the decision-making process, the decisions made and the budgets approved. Radical departures from the recommendations received must be carefully explained to concerned groups.

The Governing Board: The legal authority for the operation of most colleges and universities is vested in the governing board. Of course, board members delegate to the president and, through him or her, to other administrators or to the faculty responsibility for the operation of the institution. Ultimately, however, the board represents a part of the check-and-balance concept of administration, and should insist on well-documented, logical plans and budgets. It should be involved especially in any suggested changes to the statement of mission of the college and in the development of goals and objectives, official institutional policies, and realistic budgets.

The Faculty: The nature of a college or university makes the faculty preeminent in determining educational programs. The political organization as well as the operational organization of the faculty should be used to develop basic programs and the curriculum.

The Students: Because students are the learners and customers, they have an important role in planning. It is true that students extant on a campus at any given time are transitory, yet their reactions to curriculum content, their belief in the institution, and their concepts of society can mean much to the success of any plan. Students representative of the entire student body should serve on key planning committees, and some technique for communicating with the student body should be developed.

In addition to these individuals and groups traditionally involved in planning, an effective planning and budgeting process requires a planning assistant and two distinct groups that are unique to this system: an analytical studies team and a planning team. These are the vehicles by which the humanistic process is carried out.

The Planning Assistant: The planning assistant to the president should be a knowledgeable and energetic person who is respected by the various constituencies of the

institution. He or she should be given sufficient time (usually at least one-half time) to coordinate all of the planning activities for the president. The development of the planning and budgeting calendar, the servicing of all committees, the keeping of minutes of meetings, the coordination of development of the data base for planning, and maintaining communication with all constituent groups are responsibilities of the planning assistant.

The Analytical Studies Team: The majority of team members should be drawn from the faculty. This team reviews the preliminary plan and budget to determine their validity in supporting institutional goals and objectives. It also examines alternative plan proposals and budget realities for the plans proposed. This team serves as another check-and-balance in the operation of the formal planning and budgeting process, and prepares final recommendations for the planning team and the president.

The Planning Team: Senior administrators should comprise the majority of the planning team. There also may be constituent group representation. The president should serve as chairperson and the planning assistant as secretary. This team is a vital element in the formal planning process. It serves as the determining body in the development of the preliminary and final plan and budget. The work of the responsible administrative heads and task force committees in developing assumptions and plan and budget summaries is reviewed and approved or altered by the planning team.

Differences Between Public and Private Institutions

There are many similarities but also a number of differences between public and private colleges and universities. Both types of institutions serve the public, but publicly supported institutions sometimes are required by law to provide certain programs. Certainly the fact that allocations of tax dollars typically provide 60 percent or more of the revenues of public colleges and universities makes a vital difference in program delineations. State legislatures, through their education and finance committees and through legislatively created boards, generate controls and strictures which differ from those of private institutions.

Accountability often is considered to be different between private and public institutions, but both are accountable to the public and to their constituencies for the use of funds and for the achievements of their programs. Average enrollment in public institutions tends to be much higher than that in private institutions. In addition, state laws often require the admission of any high school graduate from the state. The usual pattern in private institutions is to remain relatively small in enrollment and to establish widely differing entrance requirements. These differences have planning implications for individual institutions.

The planning and budgeting process described in this manual may be used by both public and private institutions. Any college or university adopting this system or any other formal planning and budgeting system will necessarily adapt it to reflect local idiosyncrasies. The principal point is to use a formal, well-conceived planning and budgeting process rather than to be concerned with the public or private status of the institution.

Techniques for the Planning and Budgeting Process

There are a number of techniques and tools which *must* be used and some others which *may* be used in the planning and budgeting process. The most essential tool for every institution is an adequate accounting system. The accounting used in colleges and universities is called "fund accounting," which is different from and more complex than commercial accounting. The code of accounts in any institution should be carefully conceived to provide management information, especially program costs. The reporting formats and accounting and audit principles contained in publications of NACUBO and AICPA should be followed.[2] The planning and budgeting system in this manual assumes that this is so.

The accounting system is both a legal and an administrative tool. It provides the basic information for the operation of the institution and for the management decision process. It also provides proof of fiduciary accountability and budget control. The disciplines and structure of the budget depend on the accounting system. Regular and accurate operating statements are simply not possible in an institution without an adequate accounting system.

An adequate data base of facts about the institution must be created and maintained. Such data include certain balance sheet items, cost of programs, enrollments, compensation levels, and teaching loads. The selection and definition of the elements of the data base are important to planning and budgeting. The information must be in a format suitable for analytical purposes (costs, outcomes, comparisons, etc.) and multiyear projections.

Computers are useful but not essential in the planning and budgeting process. Simulation modeling in evaluat-

[2] *College and University Business Administration*, Third Edition. *Audits of Colleges and Universities* (New York: American Institute of Certified Public Accountants, 1973).

ing alternative choices and the maintenance of a sophisticated data base are logical computer functions. The system in this manual does not, however, depend on computer availability.

Formal planning and budgeting systems can sometimes inhibit innovative thinking. A successful planning system will attract bright program ideas. Some institutions have used the Delphi or a similar technique to obtain or evaluate program ideas. This technique actually is related to forecasting events. The general pattern is one of collecting judgments and establishing consensus about future probabilities in terms of such variables as time, quantity, and the desirability of a projected future state.

If the planning and budgeting process in this manual is used, it will provide the following:

On an annual basis:

Review of mission, goals, and objectives.
Review of external and internal environmental assumptions.
Review of institutional policies.
Review of program plans.
Consideration of alternative academic and support plans.
Analysis of the total program plan and budget.
Published plan and budget.
Evaluation of the process.

On a five-year basis:

Academic program plan.
Budget for operations.
Capital expenditure budget.
Cash flow projection.

2

The Planning and Budgeting System

Cardinal Features of the System

The specific procedures of planning and budgeting described below and more particularly in Chapter 3 represent a flexible, adaptable, participatory system that can be adopted easily by any institution wishing to implement it.

A simplified outline of the system is shown in *Figure 1*. Department-level units of the institution are requested to prepare five-year plans and budgets. These are reviewed by the planning team and the analytical studies team, and eventually are incorporated into a long-range plan which becomes the starting point for the next annual cycle. While the system can be adapted to fit institutional idiosyncracies, there are certain cardinal features or elements which must be retained. These features include: (1) the use of a planning and budgeting calendar of events; (2) two separate groups—the analytical studies team and the planning team; (3) wide participation by most if not all constituencies; and (4) an annually updated five-year plan.

The sample planning calendar (*Figure 2*) shows additional details of the system and provides a graphic chronology of events and their schedule and duration. Using a calendar insures no hidden agendas; it acts as a built-in expediter to make things happen, and presents a clear overview of the system to all those involved in planning. This does not preclude adaptation of the calendar. It easily can be translated for institutions whose fiscal year does not begin on July 1, or it can be varied in duration to fit individual exigencies.

The use of the analytical studies team (operating independently of the planning team) is another vital element of the system. In a manner not unrelated to the governmental principle of separation of powers, this committee offers a free forum for faculty and student participation and questions. A properly functioning analytical studies team allows an increased sense on the part of faculty that input to the system can be made; it provides its members with an intimate knowledge of how the institution actually functions, and requires their direct support of the planning recommendations ratified or originated by them.

The analytical studies team, which reports to the planning team, acts in an advisory capacity—a role that is important because of its location in the system, the charge given to it, and its constituency. This role carries a sense of obligation; perhaps no other agency in the institution, outside of the president's office itself, has the obligation to review the *total* institution, its problems, and its strengths.

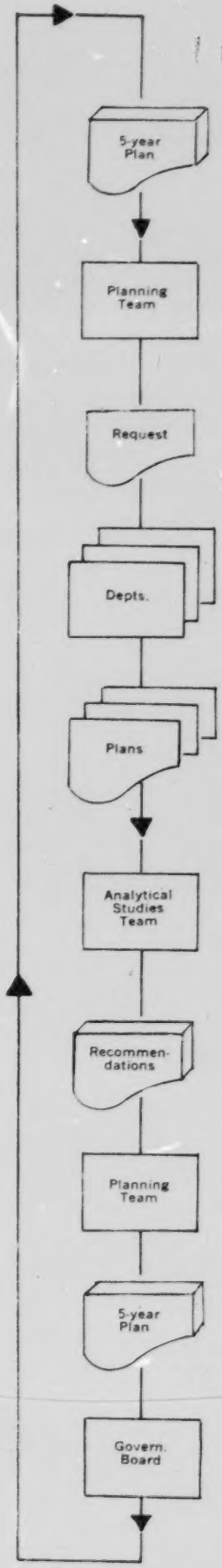
The planning team, presided over by the president, usually is composed of the president's immediate staff. It has final authority and responsibility for drawing up plans and budgets for governing board approval.

Data Required for Planning

An institution involving itself in the planning process for the first time invariably will discover a lack of adequate data. Adequate data for planning may in fact be a contradiction in terms. Certain minimum information, however, is essential. This raises the questions of who develops data, how data is developed, and who maintains information once prepared. The answers to these questions must be determined by each institution.

Adequate planning requires at one time or another pertinent, accurate data of the following kinds: staffing tables (including projected sabbatical leaves); cost of instruction by department; total cost of instruction per student; student aid (by type) per student; faculty and departmental course load; student enrollment by department and by class; faculty compensation by rank; a line-item budget (including historical cost data); balance sheet assets (including current funds, student loan funds, endowment funds, and plant funds); and various projections of enrollment, cash flow, and capital expenditures.

PLANNING PROCESS (Simplified Flow Chart)



1. The cycle begins with an existing long-range plan, or if no plan is extant, it begins with preparation of basic planning assumptions. (See items 1 through 7 of sample planning and budgeting calendar.)

2. The planning team reviews the existing plan, prepares basic planning assumptions, and initiates the process by requesting academic and administrative departments to prepare plans. (See items 1 through 7 of sample planning and budgeting calendar.)

3. Using information they receive in the basic planning assumptions, first academic and then support departments prepare five-year department plans and budgets. (See items 8 through 12 of sample planning and budgeting calendar.)

4. After being reviewed by the planning team, departmental plans, together with revenue estimates, staffing tables, and enrollment projections, are given to the analytical studies team, which will evaluate consistency, compatibility, and economic feasibility, and then recommend modifications to the planning team. (See items 13 through 18 of sample planning and budgeting calendar.)

5. The planning team reacts to the analytical studies team's proposals, prepares final planning and budget documents, and forwards them to members of the governing board for review and approval. (See items 19 through 21 of sample planning and budgeting calendar.)

6. Following governing board approval, the finished plan is published and will become the starting place for the next annual planning cycle (item 1 above). (See item 22 of sample planning and budgeting calendar.)

Figure 1

Much of this information already may be available, and it will be a relatively simple matter for the planning assistant to collect and structure it for use. Other data can be gathered through the planning system itself. (See the planning forms in Appendix A.) The first year of involvement with the planning system will identify clearly the nature and extent of missing data. The planning assistant or institutional research director then may work to eliminate these deficiencies.

In any given year alternative data collection patterns may be followed. The "shelf life" of information varies. In an institution of stable enrollments, with no new buildings being added, there is a limited need to request space utilization data each year. On the other hand, cost per student credit hour may vary greatly from year to year and should be collected annually. If computer facilities are available, the tasks of data gathering and analysis may be expedited (not simplified), and a variety of models and information-gathering systems being developed by outside agencies may profitably be adopted for use with the planning and budgeting system.

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SAMPLE PLANNING AND BUDGETING CALENDAR

ACTION STEPS	May 1	June 1	July 1	Aug. 1	Sept. 1	Oct. 1	Nov. 1	Dec. 1	Jan. 1	Feb. 1	Mar. 1	Apr. 1	May 1	June 1	July 1	Aug. 1
Preparation of basic planning assumptions																
1. Review and revise goals and objectives																
2. Review and revise general college policies																
3. Develop institutional environmental assumptions																
4. Develop external environmental assumptions																
5. Prepare revenue estimates																
6. Prepare budget working papers																
7. Secure governing board approval (1-6)																
Preparation of plan and budget																
8. Issue requests for academic program plans and budgets																
9. Administrative review																
10. Review academic program plan and budget summary (planning team)																
11. Issue requests for support program plans and budgets																
12. Administrative review																
13. Review support program plan and budget summary (planning team)																
14. Prepare staffing tables																
15. Prepare preliminary operating budgets																
16. Prepare cash flow projections																
17. Prepare capital expenditure budget																
18. Analyze program plan and budget																
19. Review analytical studies team recommendations																
20. Prepare final plan and budget																
21. Secure governing board approval																
22. Publish plan and budget																

Figure 2

3

The Planning and Budgeting Cycle

Preparation of Basic Planning Assumptions

Once a college has made the commitment to planning, and particularly to utilizing the system described herein, the first step is to review whatever existing long-range plans may be available. Such a review is to be conducted by the planning team.

A brief checklist of activities required in this part of the system is shown below. The responsible person or committee involved in each step is shown in parentheses. The checklist is necessarily summary in form, and a careful review of the accompanying text, the sample forms (Appendix A), and the calendar shown as Figure 2 above will aid complete understanding of the system.

PREPARATION OF BASIC PLANNING ASSUMPTIONS

Involves:	President	Business Officer
	Planning Assistant	Registrar
	Planning Team	Development Officer
	Governing Board	Admissions Director
Forms:	1, 2, 3, 4	
Calendar:	5 months (May 1 to September 15)	

_____Appoint planning team (President)
_____Review existing long-range plan (Planning Team)
_____Propose revisions to basic planning assumptions (Planning Team)
_____Secure governing board approval of revisions (President)
_____Prepare revenue estimates (Business and Development Officers)
_____Prepare enrollment projections (Registrar and Admissions Director)
_____Prepare request for academic department plans (Planning Assistant)
_____Elect or appoint members to analytical studies team (as institutional politics may dictate)

—Check List 1—

If no long-range plans exist, or if the existing plans do not contain pertinent current information, it becomes necessary to create the basic documents which will provide a philosophical and practical setting for what the institution is, what it is about, and what is likely to assist or hinder its activities. These *basic planning assumptions* must include: (1) a statement of institutional mission, (2) a statement of pertinent college policies, (3) a summary of external environmental assumptions, and (4) internal or institutional environmental assumptions. Appendix A contains samples of such documents.

Statements of mission often are prepared by committees, with the result that they are almost uniformly broad, platitudinous, and of limited usefulness. "The college views itself as a community of scholars." "The college seeks to understand the nature of things and the duty of educated men." "Their common enterprise is a pursuit of the liberal arts tradition." While there is nothing wrong with these statements, they do not adequately describe an institution. They suggest no unique characteristics for a college. They are not useful as measures to determine whether to implement new programs or eliminate old. In short, while having a substantial quality of rhetoric, they have limited application in planning decisions.

At a minimum, a statement of mission should clarify whether an institution is public or private, whether it is a college or university, what degrees are available, what constituency it serves, and any unique characteristics obtaining to itself. Ideally, it would include statements of expected results that can be measured or observed.

One of the initial challenges facing the planning team is to commission the creation of a statement of mission that represents a consensus of those involved in the operation of the institution and is at the same time simple, straightforward, and defined in terms of measurable ob-

jectives. While the statement does not need to be actually written by members of the planning team, they certainly should arrange for its writing and follow through to see that it is completed.

The second of the basic planning assumptions, *college policy*, is more easily approachable. Institutions have more policies than ever have been documented. Only the most pertinent sections of existing faculty and staff handbooks, student handbooks, governing board minutes, etc., should be collected. While not intended as an inclusive list, some statements of policy covering the following areas ought to be included in the basic planning assumptions: teaching methods, calendar, the availability of student services, make-up of the student body (such as percentage of residential students), transfer student eligibility, freshman enrollment, student-faculty ratio, distribution of faculty by rank, tenure and promotion policy, average faculty teaching load, activities other than instruction, staff support policies, fringe benefits, administrative structure of the institution, economic background of the student body, balanced budget, tuition, student aid, auxiliary enterprises, research projects, public services, and any other policies having direct fiscal implications.

A judicious blend of brevity and inclusiveness must be used in preparing the statement of college policies because, together with all other parts of the basic planning assumptions, it is to be distributed widely. The third and fourth of the basic planning assumptions, *external and internal environmental factors*, represent an analysis of factors likely to affect the institution. For purposes of documenting these assumptions, it may be adequate to make simple statements about the world situation, gross national product, anticipated trends in the price level for goods and services, national attitudes toward higher education, the number of students enrolled in higher education, etc. On the other hand, specific statistical data regarding the number of persons in the regional school age population, enrollment in courses, student retention, tuition, projected fuel increases, telephone rate projections, etc., will be immediately useful to department planners.

It is important that the environmental assumptions and statistical data assembled as part of the basic planning assumptions be related closely to institutional objectives and idiosyncracies.

The cyclical nature of the planning process will require evaluation and updating of the basic planning assumptions each year. Thus, when beginning the planning process, it is probably better to err on the side of inclusion rather than exclusion of information, although there are obviously practical limits to this principle.

The statements and statistical data that constitute internal and external environmental assumptions may be prepared by the planning team as a group; individual members of the planning team; special task forces of faculty, students, and administrators; the planning assistant; or any combination of persons. The responsibility for their preparation belongs with the planning team.

The planning calendar allows five months for review and revision of basic planning assumptions to compensate for the discontinuity of summer vacations, faculty absences, etc. Most of the basic planning assumptions can be prepared in less time. A statement of goals and objectives, on the other hand, may require appointment of a select committee and a year's deliberation. If such is the case, it may be necessary to initiate the planning cycle without a statement of goals.

Once statements and data are available, the planning assistant assembles them into a usable form. It is recommended that a copy of the basic planning assumptions be sent to the governing board for consideration and review.

It may be important to recall at this point that the assumptions being made, and the projections being created, are for a fiscal year beginning approximately fifteen months in the future. Thus, basic planning assumptions being prepared in *May 1978* will anticipate the fiscal year beginning *1 July 1979*.

Preparation of Basic Planning Assumptions for Budgeting

Estimating the revenues available for a five-year future period is certainly as much an art as a science. It is important to prepare a detailed and logical forecast of the estimated economic resources which can be used to support educational programs. As conditions change, so will revenue estimates, and care must be exercised to make estimates which are as realistic and accurate as possible.

The basic technique involves the development of a set of assumptions about enrollments, tuition and fee rates, gift and grant potentials (both current funds and capital), money rates, investment performance and earnings, and legislative anticipations. Most of the calculations are simple arithmetic ones, although building in anticipated endowment additions with anticipated performance of securities markets can become complex. Again, the important point is to prepare a written, detailed statement of anticipated revenues.

Once the revenue estimates have been developed by the chief business officer and the development officer,

they should be reviewed by the president and the planning team. As assumptions are altered, corrections in the forecast should be made.

Once the estimates of revenues have been approved, the budget working papers should be prepared. Statements of assumptions should be written about available revenues, new program commitments, inflationary assumptions, and general budget expectations for use in departmental planning and budget requests. Data collection forms to assist the department also should be prepared. These forms should show the staffing and the line-item budgets for the most recently completed two years and the current budget year. Of course, the planning and budgeting calendar showing key deadline dates also should be included. (See sample statements of assumptions and data collection forms following Form 1 of Appendix A.)

Preparation and Review of Academic Program Plans

A copy of planning and budget assumptions is sent to the head of each academic department with a request for the department to prepare its five-year plan. The sample planning forms in Appendix A assume the departments are the only source of departmental information. If data are not available elsewhere, academic departments must supply it.

The request for academic plans is probably drafted by the planning assistant, but it is sent out by the president. Upon receipt of the request, accompanied by the planning guidelines and appropriate forms, the department chairmen and other department members prepare a five-year department plan. Past plans should be reviewed to insure continuity as the new one is prepared.

An early draft of the department's plan should be reviewed by the academic dean for program content and interaction with other departments. New courses and programs also must be cleared through existing curriculum committees. A typical pattern of functioning using the planning system is for a course or project to be approved by a curriculum committee. Then, if there are economic implications, the project or course is submitted through the planning process for further consideration of its economic feasibility.

After the academic dean has had a chance to respond to the draft plan, the department chairman completes the necessary planning forms and returns them to the dean for formal review. Included in the departmental program plan should be a statement of department objectives, expenditure estimates, estimates of income from restricted current funds, course and project data, faculty staffing requirements, sabbatical leave plans, physical facility requirements, other resource requirements, budget documentation in detail for one year with general budget requirements for the succeeding year, and whatever other information is desired. (Cf. Forms 5, 6, 7, 8, and 9 in Appendix A.)

PREPARATION AND REVIEW OF ACADEMIC PROGRAM PLANS

Involves: Academic Dean; Planning Assistant; Department Chairmen; Planning Team; Department Faculty

Forms: 5, 6, 7, 8, 9

Calendar: 2 months (September 15 to November 15)

- ____ Review request for program plans (Department Chairman and Faculty)
- ____ Prepare updated department plan (Department Chairman and Faculty)
- ____ Review department plans (Academic Dean)
- ____ Prepare analysis and overview of total academic program (Academic Dean)
- ____ Prepare summaries of all department plans (Planning Assistant)
- ____ Review plans and summaries (Planning Team)
- ____ Prepare request for support services department plans (Planning Assistant)

—Check List 2—

Upon receiving the academic department's program planning documents, the academic dean should screen them to insure accuracy and thoroughness of preparation. If corrections are required, they are returned to the academic department chairman. It is also useful for the academic dean to prepare a written analysis and overview of department plans. This overview may include comments on general, interdisciplinary, or other aspects of the academic program that the dean feels deserve explanation. Once the dean's screening has taken place, the department plans are given to the planning assistant, who accumulates the information and prepares a number of summary documents. (Cf. Forms 10, 12, 13, and 14.)

It is important to note at this point that the system as outlined is capable of generating large amounts of information, perhaps so much that it will be impossible for the analytical studies team to evaluate or use it all. Experience will dictate which forms and summaries are most useful, and others may be eliminated or requested in alternate years.

The summaries and department plans are next reviewed by the planning team for major deviations from consistency with goals and objectives and college policies, as well as for economic feasibility. The planning team probably should not veto any plan at this point, but it may elect to append notes or comments to the plans and

summaries. However, if serious deviation is detected, the plans should be returned to the academic department chairman for modification as necessary.

Preparation and Review of Support Services Program Plans

The preparation of support services department plans is identical to that of academic plans, with two exceptions. First, information from the academic plan summaries is included with the basic planning assumptions sent to the support departments for consideration as they prepare their plans; thus allowing them to plan better to serve the academic programs of the institution. The second difference is in the specific data requested from support departments. The kinds of difference are indicated on sample forms in Appendix A.

PREPARATION AND REVIEW OF SUPPORT SERVICES PROGRAM PLANS

Involves: Vice Presidents, Department Heads, Planning Assistant, Planning Team

Forms: 15, 16, and 17

Calendar: 1½ months (November 15 to January 1)

- ____ Review request for program plans (Department Head)
- ____ Prepare updated department plan (Department Head)
- ____ Review department plans (appropriate Vice President)
- ____ Prepare summaries of all department plans (Planning Assistant)
- ____ Review plans and summaries (Planning Team)
- ____ Prepare materials for analytical studies team (Planning Assistant)

—Check List 3—

After the support department has submitted its plan, and after it has been reviewed by a vice president or appropriate line officer, it is turned over to the planning assistant, who prepares summary support program documents. Samples of these also are included in Appendix A.

The planning team then reviews the summary support program plans for major deviations and returns the document to the planning assistant, who will prepare materials for the analytical studies team.

Preparation of Staffing Tables

Implicit in the preparation of departmental plans of both academic and support services is the preparation of staffing tables. Whether or not this actually occurs at the departmental level will vary from institution to institution. Wherever it occurs, it is vital that accurate staffing information be prepared together with supporting data incorporating salary scales, likely increases, and existing and new employee benefits as found in the environmental assumptions. A consideration of persons employed in each of the five planning years is vital. How many faculty will be teaching, how many plan sabbatical or other leaves, how many faculty will be replaced, etc.? The number of replacement personnel and the number of new faculty and staff positions should be requested and approved through the planning process.

Once staffing tables have been prepared, they should be transmitted to the planning assistant for inclusion with other planning documents.

Preparation of the Preliminary Budget

The task of putting into proper format all the myriad pieces of financial data relating to the current operating budget falls to the chief budget officer. Of course, cost estimates are received from the operating departments, but these must be reviewed carefully and checked for accuracy. All new programs and expanded programs must be identified and accurate cost data developed for use by the planning team. Any programs being discontinued also must be listed and cost savings, if any, identified.

Budget formats for colleges and universities should follow the principles defined in the above-mentioned *College and University Business Administration* (1974) and in *Audits of Colleges and Universities*. Once the detailed line-item departmental expense budgets are reviewed and summarized, they should be presented to the president along with approved estimates of available revenues. The president should indicate to the chief business officer any changes desired in the preliminary budget prior to its presentation to the planning team and other senior administrators.

The preliminary budget requests, when summarized, may suggest a deficit operation or alternative program items which require additional input from the planning team. When the planning team and the president have reviewed the preliminary budget, it is ready for presentation to the analytical studies team.

Analysis of Program Plans and Preliminary Budget

Before proceeding, it may be useful to review what is supposed to have happened to this point. An existing long-range plan has been reviewed (or a new set of basic planning assumptions has been created). Academic and support service departments have been requested to pre-

pare and submit long-range, departmental plans. Support services departments have received summaries of the academic plans in addition to the basic planning assumptions for perusal as they prepared their plans. All department plans have been reviewed by an appropriate dean or vice president and summarized by the planning assistant. Comments of the deans and vice presidents have been appended. The summaries have been reviewed by the planning team for major deviations from college goals, objectives, or policies, as well as for economic feasibility. Staffing tables reflecting both existing staff and anticipated new appointments have been prepared, and enrollment projections are available. Revenue estimates, cash flow projections, capital expenditures and a preliminary five-year budget have been prepared.

All of this has taken approximately ten months since the beginning of the cycle.

ANALYSIS OF PROGRAM PLANS AND PRELIMINARY BUDGET

Involves: Analytical Studies Team
Planning Assistant

Forms: All forms are provided to the analytical studies team for review

Calendar: 2 months (February 1 to April 1)

_____Review all departmental plans and summaries (Analytical Studies Team)
_____Review preliminary budget, projections, etc. (Analytical Studies Team)
_____Determine potential conflicts between programs and policies (Analytical Studies Team)
_____Prepare modifications, recommendations, etc. (Analytical Studies Team)
_____Distribute draft copy of recommendations to all faculty and students (Analytical Studies Team)

—Check List 4—

Now, all copies of all planning materials, department plans and budgets, summaries, projections, and estimates are turned over to the analytical studies team. Members of the team are appointed or elected at the request of the president and report to the planning team. Their primary functions are: (1) to evaluate the economic feasibility of the plans that have been submitted; (2) to determine if program objectives are consistent with college goals and objectives; (3) to determine if the programs fit together properly in pursuit of the common objectives (for example, coincidence of timing); (4) to determine if there are any existing or potential conflicts between program plans and college policies; (5) to develop and consider alternative program plans and examine relative cost and effectiveness in accomplishing objectives; and (6) to formulate conclusions on proposed program modifications and document these conclusions as specific proposals.

The analytical studies team is allowed as much as two months to complete its deliberations, depending on frequency of meetings. Because of the amount of material that must be considered, sessions are likely to be long and intense. A number of institutions using this planning system have consciously rearranged the planning calendar so that the team can convene when classes are not in session. Such an arrangement allows members of the team to devote full attention to their review function. If computer facilities are available to the institution, it is also useful if models can be developed which will permit consideration of a variety of alternatives in staffing, enrollments, expenditures, etc.

The analytical studies team in the course of their review should expect access to all information required to formulate their recommendations, including summary wage and salary data. At the conclusion of their deliberations, a preliminary or draft copy of the team's findings should be circulated to faculty, staff, students, and all other interested parties. A general, open meeting to encourage wider participation, suggestions, or questions may be held to good effect.

Preparation of Final Plan and Budget

The analytical studies team completes their report and forwards it to the planning team, which now must re-

PREPARATION OF FINAL PLAN AND BUDGET

Involves: Planning Team
Planning Assistant
Chief Business Officer
Analytical Studies Team
Trustees
Others (Optional)

Calendar: 3 months (April 1 to July 1)

_____Review analytical studies team proposal (Planning Team)
_____Resolve differences occasioned by modifications (Planning Team and others)
_____Submit final plan for governing board review and approval (Planning Assistant)
_____Distribute copies of final plan (Planning Assistant)
_____Make adjustments to planning budget to allow final budget preparation (Chief Business Officer with Planning Team)
_____Distribute detailed budgets to departments

—Check List 5—

view the proposed modifications in program plans and budgets that have been submitted. If a proposal is unacceptable, it should be returned to the analytical studies team, with reasons for rejection. For those analytical studies team recommendations that are acceptable, notification should go out from the planning team to the academic or support services department heads, announcing modifications that will affect them, with time allowed for appeal or consideration before the acceptance becomes final. If the academic department or support services department heads find the proposed changes unacceptable, they should confer with the planning team and resolve their differences.

Upon acceptance of the report of the analytical studies team, the planning team should make final adjustments to the program plans and present their conclusions to department faculty. The necessary feedback, conferences, and final consideration by the planning team are scheduled to take about two months.

Finally, the planning assistant assembles the official, long-range plan. This document may include extract elements from the program planning summaries, the basic planning assumptions, enrollment projections, and a summary budget projection. A brief explanatory narrative accompanies the document, identifying key modifications to the prior year's plan. The long-range plan is submitted to the governing board for review and approval. If unacceptable, the planning team must make any necessary revisions in the plan as required by the board. After board approval, the long-range plan should be published and disseminated widely to faculty, staff, and students.

4

Other Planning and Operating Considerations

Capital Expenditures

Capital expenditures made by colleges and universities should be separately budgeted. Principally, capital expenditures are for new construction, major repairs or renovations to physical structures, or large and expensive equipment. Library book purchases typically are made through the current fund, but ultimately should be capitalized. From an accounting standpoint the costs for construction or additional major equipment should not be recorded as an expenditure in the current fund operating statement.

As program plans and operating budget requests are obtained from departments, statements about required capital expenditures to support program plans also should be requested. It is essential that the total costs of new or expanded programs reflect any capital expenditures, and it is equally important to anticipate major building repairs or improvements and equipment replacement for continuing programs. Data collection forms should be developed to elicit capital expenditure requirements, which include deadlines, estimated costs, specifications for purchase orders, and suggested funding sources if funds are not in hand.

The funding of capital expenditures is difficult for educational institutions, especially private ones. Typically, funded depreciation reserves are not created, and maintenance and repair budgets are often minimal. Periodically, major renovation of buildings or replacement of aging structures is required. For major equipment purchases many institutions allocate funds annually in the current fund operating budget. Before any commitments are made for capital expenditures, pledges or gifts in hand should be available to cover them.

The preliminary capital expenditure budget should be prepared by the president and the chief business officer. New, construction or major renovations of buildings typically have moved through a relatively elaborate planning process prior to actual contracting. Planning should include academic departments which will occupy the spaces, the physical plant director and staff, and the responsible committee of the governing board. It is also logical and desirable to coordinate capital budget requests and preliminary budget approvals with the development office to provide fund-raising ideas.

The program plans which are generated by the departments provide basic information required for budget development. New, expanded, or changed programs reflecting shifts in educational priority or more complex technology often generate capital demands. Generally, educational priorities should determine the items to be included in a capital budget, yet the availability of funds often can change priorities.

The preliminary capital expenditure budget should follow the planning and review path followed by the current operating budget. The planning team should review and approve this budget and send it to the analytical studies team as a part of the proposed plan and budget for the institution. Care should also be exercised to include in the current operating budget any operating costs which will result from funded capital expenditures—for example, maintenance of complex scientific equipment and maintenance and operation of new building space.

Once the final capital budget has been developed, it should be presented to the governing board for approval and final adoption. The presentation of the capital budget should coincide with the presentation of the program plans and operating budgets of the institution. Board members should be concerned with the total institutional program and the financial stability of its operation. If funding is not available or if budgets and programs do not seem to support institutional goals, board members should provide guidelines for further revisions before adoption.

Budget Control

While this manual is concerned primarily with planning and budgeting as a process, it should be noted that plans will not be prosecuted successfully without appropriate monitoring. As plans are translated into operating budgets, and budgets into day-to-day functions, budget controls must be established in advance. The principal tool in controlling the budget is the monthly operating statement. The chief business officer should be responsible for preparing a narrative statement which highlights the most pertinent information and for providing the financial facts to the president and governing board. Also essential is a summary report by broad category functions showing revenues and expenditures to date and comparisons of the current year with the previous year and with the budget.

Each operating department must be provided with a monthly operating statement which shows in detail by object classification all current monthly expenditures plus a summary of all expenditures for the year to date. Department heads should understand their responsibility for the operation of their budgets and should bring to the attention of the budget officer (or appropriately designated official) any errors in the account. This officer should review the monthly operating statement to check spending rates and to identify any problems. There should be prompt contact with budget units whose spending rates are excessive or whose reports and records are in error. Early detection of abnormalities and problems in budget operation will make corrective action possible.

In order for budget controls to work, the control system must be fairly and firmly enforced. A high degree of cooperation among all departments is essential in order to maintain control, and responsibility is an obligation which must be assumed by all departments within the institution. It is assumed that each person in the institution should contribute toward conservation of and effective utilization of institutional resources for the best educational purposes.

Once again, it is vital that the accounting and reporting systems in colleges and universities provide adequate information to management to insure the successful operation of the budget, which in turn will insure the success of the general institutional plan.

Cash Flow

As colleges and universities moved into the troubled time of the 1970s, they learned the sobering lessons of economic depression. The expert and productive management of money—both permanent (endowment and similar) funds and current fund balances—became essential. Institutions found it necessary to develop accounting and reporting techniques which enabled management to know at all times the cash position of the institution. The development of simplified procedures for investing excess cash also became necessary.

The two essential "first steps" for any institution to take in making optimum use of its available cash are: (1) the consolidation of funds into a single bank account, and (2) the development of the facts of cash flow patterns and techniques for preparing relatively accurate cash flow projections. As expert understanding of an institution's typical cash position is developed, shifts in patterns of billing students and payment patterns for non-payroll obligations will be discovered which will provide maximum cash floats for investment.

The consolidation of funds into a single account has implications primarily for institutional banking relationships. Some argue that the cash for an institution—especially a larger one—should be used to gain political advantage. Generally, the economic gains from consolidating cash far outweigh the political gains from dispersing cash. Even so, care should be exercised in explaining the plan of cash management to members of the governing board and to banking officials who will be concerned.

The pattern of cash flow of an entire completed fiscal year is necessary for a relatively accurate forecast of a year ahead. The budgeted revenues can be analyzed to assist in projecting cash, but a daily log of deposits, bank balances, disbursements, and ledger balances is required to be relatively precise. A daily cash report should be designed and maintained, showing deposits by source (student ledger, gift, government appropriation, endowment income, etc.) and disbursements by type (payroll, accounts payable, etc.). It is especially important to analyze the daily bank balance and daily ledger balance figures to develop an understanding of the float of funds available for investment.

In projecting the cash pattern for the coming fiscal year, a weekly summary of deposits by source and disbursements by type should be made. From this should be evolved the moving summary of fund availability, which would suggest the periods and amounts for short-term investing as well as any periods when bank loans would be required. After this is accomplished, generally accurate figures for investment income and interest expense for the current fund operating budget can be developed.

The banking relationships of any college or university

are important to its operation. An operating account through which all current fund operations flow is an accepted fact of life. The trust operation of a bank also may be a vital adjunct in the operation of endowment investment strategies or in operating a deferred giving program. An analysis—probably on a quarterly basis—of the institutional account by the bank should be obtained and compared with the forecast and cash records of the institution.

It is good management to provide the principal banking facility with a copy of the institutional budget and cash flow projection. As this is done, a line of credit sufficient to provide for projected loan needs can be arranged.

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Appendix A
Illustrative Sample Forms

Appendix A: Illustrative Sample Forms

As nearly as possible the sample forms shown on the following pages contain the kinds of data that should be useful in the planning process.

While it has been noted before, it should be stressed again that the forms shown are merely examples and may be adapted for the convenience of the using institution. Similarly, not all forms may be required each year of the cycle.

Readers are referred to the preceding text (Chapter 3) for a description of those who complete the forms and the use to which the forms should be put.

Form 1	Environmental Assumptions—A. *External*
Form 1 (Cont.)	Environmental Assumptions—B. *Internal*
Form 1 (Cont.)	Environmental Assumptions—C. *Supporting Statistical Data*
	Five-Year Income Projections
	Income From Tuition and Fees
	Income From Endowment
	Gifts for Current Fund Operation
	Auxiliary Enterprises Income
	Statement of Cash on Hand
Form 2	Statement of College Policies
Form 3	Statement of Mission
Form 4	Enrollment Projections (FTE)
Form 4 (Cont.)	Departmental Enrollment Projections
Form 5	Academic Department Plan
Form 6	*Physics Department* Staffing and Expenditure Estimate
Form 7	*Physics Department* Course and Project Data
Form 8	Academic Program Physical Facilities Inventory
Form 9	*Physics Department* Academic Resource Requirements
Form 10	Summary of Program Changes
Form 11	Preliminary Income and Expenditure Estimates for Academic and Support Departments
Form 12	Departmental Operating Budget
Form 13	Course and Faculty Load Data
Form 14	Academic Staffing Table
Form 15	Academic Program—Physical Facilities Requirements
Form 16	Support Program: *Dean of Students*
Form 17	Expenditure Estimate: *Dean of Students*
Form 18	Physical Facilities and Other Resource Requirements
Form 19	Summary of Support Services Plans
Form 20	Budget Request

Peoples College
Form No. 1

ENVIRONMENTAL ASSUMPTIONS—A. EXTERNAL

1. *International Situation*—There will be no major war in the period from 1978 to 1983. Occasional minor conflicts are likely in such places as the Middle East, Asia, and South America. These conflicts will maintain a continuing state of unease with attendant high defense budgets.
   Stabilization of the dollar in international money markets of interest to Peoples College will be accomplished gradually during the next few years.
2. *Price of Goods and Services*—Other than food and energy, prices will rise at a rate of between 5% and 6% in each of the five years. Food prices will begin to follow the rest of the economy early in the period. Energy prices, including gas and electricity, will increase sharply: electricity as much as 40% in the five years; gas, 100%.
3. *National Faculty Salary Trends*—With a shift to a buyer's market, except in a few special fields, national faculty salary and benefit increases will tend to follow at or slightly below the increase in the cost of living.

Other external factors about which statements of environmental assumption should be prepared include, but are not limited to:

National attitudes toward higher education
Competition in private vs. public higher education
Continuing education
Federal programs
Tuition
Civil disobedience
Interest in ecology
Private support of colleges
Crime on campus
Capital campaigns
Construction price index
National and regional enrollment trends
Alternative education patterns
Technological influences
Economic environment
State aid to private higher education

Peoples College
Form No. 1
(continued)

ENVIRONMENTAL ASSUMPTIONS—B. INTERNAL

1. *Student Interest in Foreign Study*—Continued interest in foreign study is expected. Some decline in participation in the Peoples College Consortium Program in Rome is expected because of increasing travel costs.
2. *Student Enrollment*—Barring successful efforts to recruit junior and community college transfer students, the enrollment of Peoples College is expected to remain constant for the next five years. (A detailed projection is included with the supporting statistical data.)
3. *Continuing Education*—Community interest in continuing education courses at Peoples College is expected to grow rapidly. This is particularly true of those programs in business, banking, and medical technology.

Other internal factors that might be included in assumptions regarding the internal or immediate college environment are:

Unionization
Fringe benefits and salaries
Student aid
Capital campaign likelihood
Campus morale
Local labor market
Admissions effectiveness
Gift anticipation

Peoples College
Form No. 1
(continued)

ENVIRONMENTAL ASSUMPTIONS—C. SUPPORTING STATISTICAL DATA

1. *Student Retention:*

Class of	Percentage of original freshman class at Peoples College who return as Sophomores	Juniors	Seniors
1972	90.4	65.8	74.5
1973	82.4	60.9	59.5
1974	86.2	66.4	62.0
1975	89.1	59.7	63.0
1976	79.0	61.3	
1977	80.3		

2. *Student Fees:*

Year	Tuition	Percent Increase	Cost of Living Increase
1971-72	$2,000	—	4.5%
1972-73	2,100	5.0%	3.5%
1973-74	2,200	4.8%	8.0%
1974-75	2,300	4.5%	10.1%

3. *Selectivity of Admission Process:*

Year	A. Applied	B. Admitted	C. Matriculated	D. (B/A)	E. (C/B)
1971	978	732	380	.75	.52
1972	953	611	358	.64	.59
1973	824	682	376	.82	.55
1974	615	537	292	.87	.54

Supporting statistical data depend in large part on the environmental assumptions selected for emphasis. Logical items might include:

Public vs. private tuition
Source of income
AAUP salary information
Student/faculty ratio
Tenured/nontenured faculty ratio
Expenditures per student
Public vs. private enrollments

More detailed information that follows from Form 1 is presented below, specifically with regard to estimates of revenue availability for Peoples College.

The five years which lie ahead appear to be years of struggle for the private sector of higher education—especially the small, liberal arts college. Enrollments continue to drift downward and the over-built public institutions are exacerbating the situation by aggressively seeking new students. Public institutions are also proving to be good fund raisers from private donors and have enjoyed relatively better success in the past several years than have private institutions where fund-raising levels have plateaued. The difference in cost between private and public institutions (now about $1,600 annually) will likely continue to increase and will move an even higher percentage of students to public institutions.

Peoples is stronger than the average private college. It is blessed with an exceptional location and a broad support base from alumni, friends, and foundations. It has a gifted student body and an unusually well-qualified faculty. Even with these assets, however, the next five years will challenge the ingenuity and endurance of the governing board, administration, and faculty.

Specific assumptions about the future on which these forecasts are based are:

Income from Students

1. It is assumed that Peoples can attract and that the Admissions Office can enroll 625 new students annually (total of new freshmen and new transfers) through the planning period.
2. It is assumed that the projected new student enrollment and the returning student enrollment can be maintained with the present or a lower level of student financial aid *less* the amount terminated through EOG's as a result of the federal switch to BEOG's.
3. The projected retention rates for returning classes assume a slowly improving situation.
4. At the end of the planning period, the retention rates used would be approximately the midpoint between the minimum and the average retention rates by class for the last ten years.
5. Tuition will be increased by at least the rate of inflation in the planning period, reaching a high of $3,000 annually in 1978-79.

Endowment Income

1. It is assumed that a capital fund effort will be launched in the spring of 1976 and will produce additional endowment funds. The income projections in this exhibit assume the following "new money" additions to endowment:

	Unrestricted	*Restricted*
1975-1976	$10,000	$ 25,000
1976-1977	25,000	800,000
1977-1978	50,000	1,000,000
1978-1979	25,000	500,000
1979-1980	25,000	150,000

2. It is assumed that Peoples endowment funds will be managed on a total return concept. The formula for budget purposes will assume a yield on market value (3-year moving average) of 6.0 percent. The actual averages (geometric) for Peoples endowment on a total return basis from 1969 to 1974 were: for five years, 4.67 percent; for three years, 12.91 percent; for one year, 2.17 percent.

Gift Income

1. Gifts for the support of the current budget which do not require a corresponding increase in expenditures will be increasingly difficult to obtain during the next five years.
2. Alumni giving for the annual budget will continue to increase until it reaches a level of approximately $200,000, where it will plateau.
3. Federal support for higher education—especially for the four-year liberal arts college—will decrease during the planning period. Financial aid funds will be assigned directly to students and will be out of the control of institutions.
4. Beginning in 1975-1976 funds generated by the capital fund campaign will be used to cover a portion of the cost of fundraising, recordkeeping and processing. These funds will be used to support the current operating budget and will be recorded as "other restricted income."

Auxiliary Enterprises

1. Dormitory occupancy for each year in the planning period will be maintained at a 90 percent or better level.
2. Cash payments to high-need students to pay room and board off the campus will be discontinued.
3. Auxiliary enterprises charges will be gradually increased to produce sufficient revenues to cover all costs associated with the operation of the dormitories and dining commons.

Peoples College

FIVE-YEAR INCOME PROJECTIONS

	1975-1976	1976-1977	1977-1978	1978-1979	1979-1980
Educational and General					
Income from Students					
Tuition	$4,276,244	$4,493,000	$4,634,496	$4,966,656	$ 5,155,200
Fees	58,000	165,000	170,000	177,000	185,500
Total	$4,334,224	$4,658,000	$4,804,496	$5,143,656	$ 5,340,700
Endowment Income					
Unrestricted	$ 66,510	$ 58,604	$ 60,414	$ 63,400	$ 66,385
Restricted	1,534,629	1,553,287	1,605,655	1,677,629	1,736,604
Total	$1,601,139	$1,611,891	$1,666,069	$1,741,029	$ 1,802,989
Gift Income					
Unrestricted	$ 515,000	$ 551,000	$ 587,000	$ 615,000	$ 610,000
Restricted	1,130,000	1,134,000	1,094,000	989,000	959,000
Total	$1,645,000	$1,685,000	$1,681,000	$1,604,000	$ 1,569,000
Recovery of Indirect Costs	$ 45,000	$ 45,000	$ 35,000	$ 35,000	$ 35,000
Organized Activities	$ 15,000	$ 20,000	$ 15,000	$ 15,000	$ 15,000
Other Sources	$ 90,000	$ 97,000	$ 95,000	$ 95,000	$ 75,000
Total Educ. & Gen.	$7,730,363	$8,116,891	$8,296,565	$8,633,685	$ 8,837,689
Auxiliary Enterprises					
Residence Halls	$ 500,000	$ 567,100	$ 588,000	$ 618,750	$ 650,000
Food Services	560,000	588,400	591,500	575,000	659,750
Vending Machines	3,000	3,500	3,500	3,500	3,500
Game Room	5,000	5,000	6,000	6,000	6,000
Rent of Facilities	57,000	30,000	28,000	28,000	28,000
Total Aux. Enter.	$1,125,000	$1,194,000	$1,217,000	$1,231,250	$ 1,347,250
Estimated Charges-Fund Balance	$ 100,000	$ 71,609	$ 25,000	$ —	$ —
Grand Total	$8,955,363	$9,382,500	$9,538,565	$9,864,935	$10,184,939
Percent Increase		4.76%	1.66%	3.42%	3.24%

INCOME FROM TUITION AND FEES

	1975-1976		1976-1977		1977-1978		1978-1979		1979-1980
Tuition		Retention rate (%)		Retention rate (%)		Retention rate (%)		Retention rate (%)	
Freshmen	640		650		625		625		625
Sophomores	490	(76)	486	(77)	501	(78)	488	(79)	494
Juniors	411	(78)	386	(79)	390	(80)	401	(81)	396
Seniors	295	(62)	262	(62)	252	(63)	246	(64)	257
Specials	42		40		40		40		40
Head Count	1,878		1,824		1,808		1,800		1,812
FTE	1,856		1,800		1,788		1,784		1,790
Tuition Rate	$ 2,400		$ 2,600		$ 2,700		$ 2,900		$ 3,000
Total Tuition Income	4,454,400		4,680,000		4,827,600		5,173,600		5,370,000
4% Discount (2nd Term)	178,176		187,000		193,104		206,944		214,800
Budget Figure	$4,276,224		$4,493,000		$4,634,496		$4,966,656		$5,155,200
Fees									
Applied Music	$ 18,000		$ 18,000		$ 17,000		$ 17,000		$ 17,500
Application	14,000		14,000		14,000		15,000		15,000
Library Fines	1,000		1,000		1,000		1,000		1,000
Children's Center	17,000		17,000		18,000		18,000		19,000
Transcripts	5,000		5,000		5,000		5,000		5,000
Miscellaneous	3,000		10,000		8,000		8,000		8,000
Budget Figure	$ 58,000		$ 65,000		$ 63,000		$ 64,000		$ 65,500
Summer School	$ —		$ 100,000		$ 107,000		$ 113,000		$ 120,000
Total Tuition and Fee Income	$4,334,224		$4,658,000		$4,804,496		$5,143,656		$5,340,700

INCOME FROM ENDOWMENT
TOTAL RETURN—6 PERCENT OF 3-YEAR MOVING AVERAGE

Year Unit Value	1975-1976 (11.60)	1976-1977 (11.70)	1977-1978 (11.90)	1978-1979 (12.20)	1979-1980 (12.30)
General Endowment					
Unrestricted:					
Principal (Mkt.)	$ 1,108,501	$ 976,740	$ 1,006,909	$ 1,056,667	$ 1,106,425
Income	66,510	58,604	60,414	63,400	66,385
Restricted:					
Principal (Mkt.)	$ 2,266,642	$ 2,524,249	$ 3,138,071	$ 3,943,029	$ 4,531,320
Income	135,998	151,454	188,284	236,581	271,879
Endowment Held Separately					
Principal (Mkt.)	$15,620,398	$15,571,030	$15,970,020	$16,066,287	$16,335,555
Income	931,667	934,261	947,821	963,977	980,133
Quasi-Endowments					
Principal (Mkt.)	$ 6,449,409	$ 6,359,543	$ 6,375,846	$ 6,484,525	$ 6,593,204
Income	381,964	381,572	382,550	389,071	395,592
Funds in Trust W/Others					
Principal (Book)	$ 453,019	$ 453,019	$ 453,019	$ 453,019	$ 453,019
Principal (Mkt.)	5,064,166	5,164,500	5,350,000	5,800,000	5,950,000
Income	85,000	86,000	87,000	88,000	89,000
Total Market Value	$30,509,116	$30,596,062	$31,840,846	$33,350,508	$34,516,504
Income Totals for Budget					
General Endowment:					
Unrestricted	$ 66,510	$ 58,604	$ 60,414	$ 63,400	$ 66,385
Restricted	135,998	151,454	188,284	236,581	271,879
Separate Endowment	931,667	934,261	947,821	963,977	980,133
Quasi-Endowments	381,964	381,572	382,550	389,071	395,592
In Trust with Others	85,000	86,000	87,000	88,000	89,000
Total Income	$ 1,601,139	$ 1,611,891	$ 1,666,069	$ 1,741,029	$ 1,802,989

Peoples College

GIFTS FOR CURRENT FUND OPERATION

	1975-1976	1976-1977	1977-1978	1978-1979	1979-1980
Unrestricted					
Alumni	$ 125,000	$ 150,000	$ 175,000	$ 200,000	$ 210,000
Friends	40,000	45,000	50,000	50,000	50,000
Parents	20,000	20,000	20,000	20,000	25,000
Churches	10,000	10,000	10,000	10,000	10,000
Organizations	15,000	15,000	15,000	15,000	15,000
Corporations	10,000	15,000	20,000	20,000	20,000
Foundations	220,000	225,000	225,000	225,000	200,000
Private College Fund	75,000	71,000	72,000	75,000	80,000
Subtotal	$ 515,000	$ 551,000	$ 587,000	$ 615,000	$ 610,000
Restricted					
Friends	$ 125,000	$ 150,000	$ 160,000	$ 160,000	$ 160,000
Foundations	16,500	19,000	19,000	19,000	19,000
Federal Grants	225,000	230,000	235,000	235,000	200,000
Research Grants	50,000	50,000	50,000	50,000	50,000
Training Grants	25,000	25,000	25,000	25,000	25,000
Deferred Gifts	82,500	75,000	70,000	65,000	85,000
Other	50,000	60,000	60,000	60,000	50,000
Subtotal	$ 574,000	$ 609,000	$ 619,000	$ 614,000	$ 589,000
Student Aid					
Foundations	$ 65,000	$ 65,000	$ 65,000	$ 65,000	$ 70,000
HEW—Work Study	97,000	200,000	210,000	210,000	200,000
—EOG	304,000	165,000	100,000	—	—
Other	90,000	95,000	100,000	100,000	100,000
Subtotal	$ 556,000	$ 525,000	$ 475,000	$ 375,000	$ 370,000
Grand Total	$1,645,000	$1,685,000	$1,681,000	$1,604,000	$1,569,000
Percentage increase (decrease)	8.05%	2.43%	(0.02%)	1.45%	(2.18%)

Prepared by_____

Peoples College

AUXILIARY ENTERPRISES INCOME

	1975-1976	1976-1977	1977-1978	1978-1979	1979-1980
Residence Halls					
Income	$ 500,000	$ 557,100	$ 588,000	$ 618,750	$ 650,000
Expense	346,105	548,000	583,000	663,000	715,000
Net	$ 153,895	$ 9,100	$ 5,000	$ (44,250)	$ (65,000)
Food Services					
Income	$ 560,000	$ 598,400	$ 591,500	$ 575,000	$ 659,750
Expense	542,900	525,000	595,000	603,000	643,000
Net	$ 17,100	$ 73,400	$ (3,500)	$ (28,000)	$ 16,750
Other Services					
Income:					
Vending	$ 3,000	$ 3,500	$ 3,500	$ 3,500	$ 3,500
Game Room	5,000	5,000	6,000	6,000	6,000
Facilities Rent	57,000	30,000	28,000	28,000	28,000
Total	$ 65,000	$ 38,500	$ 37,500	$ 37,500	$ 37,500
Expense:					
Vending	$ 2,000	$ 2,000	$ 2,000	$ 2,500	$ 2,500
Game Room	3,000	3,000	3,000	3,500	3,500
Facilities Rent	5,000	10,000	10,000	12,000	12,000
Total	$ 10,000	$ 15,000	$ 15,000	$ 18,000	$ 18,000
Net	$ 55,000	$ 23,500	$ 22,500	$ 19,500	$ 19,500
Total Income	$1,125,000	$1,194,000	$1,217,000	$1,231,250	$1,347,250
Total Expense	899,005	1,088,000	1,193,000	1,284,000	1,376,000
Net	$ 225,995	$ 106,000	$ 24,000	$ (52,750)	$ (28,750)
Debt Service	170,995	171,000	171,000	171,000	171,000
Reserve Fund	30,000	92,000	92,000	92,000	92,000
Available for Budget	$ 25,000	$ (157,000)	$ (239,000)	$ (315,750)	$ (291,750)
Rates:					
Room	$ 510	$ 540	$ 600	$ 625	$ 650
Board	510	580	600	575	650
Total	$ 1,020	$ 1,120	$ 1,200	$ 1,200	$ 1,300
No. of Roomers	980	1,031	980	990	1,000
No. of Boarders	1,018	1,031	986	1,000	1,015

Peoples College

STATEMENT OF CASH ON HAND
January 1975

	Bank Balance	Deposits		Transfer from Trust	Bank Note or Investment Matured	Accounts Payable Expense Checks	Payroll Checks	Ledger Balance
		Cash Gift	Non-Gift					
1.	$269,034.89	$	$	$	$	$	$	($ 96,927.22)
2.	206,869.52	776.00	24,962.95					(71,188.27)
3.	129,515.90					191,295.56		(262,483.83)
4.	37,373.67	849.77	12,502.72					(249,131.34)
5.	16,843.65		2,264.43				32,607.89	(279,474.80)
8.	17,833.79	570.00	4,095.37					(274,809.43)
9.	11,675.02	3,770.00	33,293.33	90,000.00*	100,000.00**	66,074.77		(113,820.89)
10.	184,848.32		8,384.56					(105,436.31)
11.	175,747.02	999.46	15,408.56					(89,028.84)
12.	157,139.16		2,707.84					(86,321.00)
15.	177,304.21		2,727.05					(83,593.95)
16.	167,911.90		6,823.83					(76,770.12)
17.	164,259.34		7,454.82			285,101.89		(354,417.19)
18.	156,798.88		2,968.88					(351,448.31)
19.	106,302.06		21,556.05				32,706.04	(362,598.30)
22.	Holiday		2,478.70					(360,119.60)
23.	103,834.68		3,904.23					(356,215.37)
24.	89,342.02		3,248.90			122,910.99		(475,877.46)
25.	46,094.37	11,971.18	2,730.25					(461,176.03)
26.	27,779.82		1,669.26					(459,506.77)
29.	29,874.93		11,726.31	25,000.00*				(422,780.46)
30.	46,188.94		4,968.64					(417,811.82)
31.	20,178.42		6,219.32	10,426.62*		110,332.16	238,986.60	(750,484.96)

* Endowment Income
** Note

BEST COPY AVAILABLE

Peoples College
Form No. 2

STATEMENT OF COLLEGE POLICIES

1. Sex, as a variable in the admission process, will not be recognized.
2. Admission to the institution will be based primarily on measurable ability to carry out high-level academic work.
3. There are no regulations or policies limiting the number of faculty within a given department who may hold the same rank.
4. The tenure policy of the college is identical to that suggested by the AAUP/AAC.
5. The college will operate with a balanced budget. In very special circumstances, with approval of the governing board, the balance may be over a longer period than a given twelve-month year.
6. Permanent new programs (those anticipating more than two years of operation) must be funded by new endowment specifically raised for that purpose, and/or by identifying expendable programs from among those presently budgeted.

Policy statements on the following might also be appropriate:

Teaching methods	Faculty and staff salary
Teaching loads	Fringe benefits
College calendar	Administrative structure
Make-up of student body	Student aid
Enrollment	Auxiliary enterprises
Minority recruitment	Public services
Faculty/student ratio	Staff reductions
Tenure limitations	Grievance procedures

Policy statements to be given emphasis are determined by the topics included in environmental assumption statements, Form 1, and the statement of mission, Form 3.

Peoples College
Form No. 3

STATEMENT OF MISSION

Peoples College is a long-established private institution intending to provide low-cost, career-oriented educational opportunities at the baccalaureate level for students who live within 300 miles of the campus. Governance of the institution reflects the broad spectrum of society. Special emphasis is given to the paramedical and business support curricula.

The college will not attempt to provide residence facilities for more than 40% of its enrollment.

A six-month internship is sought for each student as part of the requirement for graduation.

Beyond the first three sentences above, which briefly state the mission of the college, succeeding statements are in a sense declarations of policy in *support* of the basic mission statement. Consistent policy statements often represent a de facto statement of goals and objectives.

It is appropriate to review the policy statements prepared as Form No. 2 to see if they are compatible with the institution's mission. No mention is made in this mission statement about the role of research, but the public service function is implied. Some statement should be made concerning the research and public service functions as well as other areas.

Peoples College
Form No. 4

ENROLLMENT PROJECTIONS (FTE)

Year	Freshman	Sophomore	Junior	Senior	Special	Total
1969-70	517	378	261	222	8	1,386
1970-71	477	437	261	246	34	1,455
1971-72	594	389	298	254	21	1,556
1972-73	573	512	299	285	10	1,679
1973-74	555	518	397	301	27	1,798
1974-75	589	493	402	371	14	1,869
1975-76*	636	486	407	291	36	1,856
1976-77*	645	481	381	257	36	1,800
1977-78*	621	497	386	248	36	1,788
1978-79*	622	485	398	243	36	1,784
1979-80*	621	490	392	253	34	1,790

* *Projected*

DEPARTMENTAL ENROLLMENT PROJECTIONS
(Student Credit Hours)

Department	72	73	74	75	76	77	78	79
Anthropology	2025	1739	1728	1700	1700	1750	1750	1700
Biology	1620	1485	1836	1650	1700	1700	1650	1650
Business Admin.	3337	2943	3300	3350	3350	3400	3450	3400
English	2727	2241	2538	2400	2300	2250	2200	2150
Music	999	918	756	700	700	650	650	650
Paramedicine	783	1161	1107	1200	1300	1400	1600	1600
Physics	501	482	552	500	550	600	600	600
Sociology	1269	1053	1323	1350	1350	1400	1400	1400

Enrollment projections may be prepared with a variety of formats and detailed data. Other alternatives, particularly for larger institutions, may display returning students by sex, by major, by college, etc.

If there is significant distinction between head-count enrollment and full-time equivalent (FTE) enrollment, one table for each should be prepared.

The inclusion of some historical data with the projection is recommended.

Projection of enrollments with detailed stratifications such as called for by this form is extremely difficult at a small institution. Simple straight-line extrapolation is *not* adequate. A sabbatical leave taken by a popular faculty member may change the projection for that department by 50 percent or more. At large institutions, on the other hand, it may be possible and desirable to stratify the projections by Upper Division, Lower Division, etc.

Peoples College
Form No. 5

ACADEMIC DEPARTMENT PLAN
1975-1980

Physics Department Goals and Curriculum

The goals of the Physics Department are consistent with those of Peoples College. More specifically, the department is a non-major department that has been developed to provide basic service instruction in physical sciences to students majoring in Anthropology, Biology, Chemistry, Paramedicine, and Psychology.

Current course offerings are listed and described in the college catalog. No course deletions are anticipated.

The department notes the approval by the College Curriculum Committee of a new course in astrophysics to begin in 1975. NSF funding in support of this course has been obtained for two years. It is expected that the college will assume funding responsibility ($3000) beginning in 1977-78. The purpose of this course is to provide familiarity with certain basic principles and terms of astrophysics. It is designed to support programs being developed in the business department in space-industry management. No new facilities or equipment items are required until 1978-79, when the department hopes to have obtained grant support for a nuclear magnetic resonance spectrometer (jointly used by the Chemistry Department).

The elements of the department plan to be included on Form 5 include:

A statement of the department's goals and objectives
Evidence of how these goals support the college goals
Some reference to the current curricular program of the department (If the college catalog does not adequately describe the courses and their objectives, it may be necessary to list each course, its content and objectives as part of this form.)
Course additions or deletions should be noted and explained
Possible alternative courses may be noted
Significant extracurricular projects and departmental services should be noted

Peoples College
Form No. 6

Physics Department STAFFING AND EXPENDITURE ESTIMATE

	75-76	76-77	77-78	78-79	79-80
Faculty					
Hyde, Thomas	X	X	Sabbatical	X	X
Nelson, O. E.	X	X	X	X	X
Thompson, John	X	X	X	X	X
Part-time	X	X	(X)	(X)	(X)
Total Teaching	3 1/6	3 1/6	2 1/6*	3 1/6*	3 1/6*
Clerical/Technical					
Adams, Bernard	1/2	1/2	1/2	1/2	1/2
Total Salaries	$40,000	$40,000	$39,000*	$44,000*	$46,000*
Fringe Benefits	3,900	4,000	4,150	4,400	4,600
Total Salary & Benefits	$43,900	$44,000	$43,150	$48,400	$50,600

* *Assumes continuation of part-time astrophysicist*

Salary information at many colleges is not available at the departmental level. If not, the salary total may be supplied by the business office, planning assistant, etc. Similarly, the academic dean or other person responsible for approving sabbatical plans may have more accurate information than department chairmen.

This information, salaries, projected salaries, sabbaticals, and replacement salaries particularly lend themselves to computer modeling. A model also allows careful review of staffing or salary alternatives without revealing individual salaries.

Peoples College
Form No. 6
(continued)

Physics Department STAFFING AND EXPENDITURE ESTIMATE

Account	Budgeted* 74-75	Spent* 74-75	Requested 75-76	76-77	77-78	78-79	79-80
470004 Student Wages	$ 750	$ 765	$ 770	$ 770	$ 780	$ 780	$ 780
470008 Supplies & Expense	2,450	2,410	2,600	2,690	2,770	2,860	2,940
470202 Radiation Facility	280	50	280	280	280	280	280
470010 Travel	100	115	100	100	100	110	110
470915 Equipment	0	0	0	0	0	20,000	0
Total	$3,580	$3,370	$3,750	$3,840	$3,930	$24,030	$4,110
Less income from restricted funds**			0	0	0	20,000	0
Net unrestricted current funds required			$3,750	$3,840	$3,930	$ 4,030	$4,110

* *To be completed by Business Office*
** *Attach explanation of restricted fund income*

Departments must submit detailed justification of their budget requests. A copy of this justification should be attached to Form 6.

The explanation of restricted income to be attached to this form should include the nature of the project or item, most likely sources of the funds (where will the proposal be submitted), the name of the principal person submitting the grant request, etc.

If an institution has a large amount of restricted income, it may be desirable to design a specific format for the attachment.

Note: Form 20, with projections, may be used in lieu of Form 6.

Peoples College
Form No. 7

Physics Department COURSE AND PROJECT DATA

Course or Project No.	Title	Credit Hours	Class Hours Per Week	Faculty Member	No. of Students Enrolled 1973-74	SCH
07A	Intro Physics	5	5	Hyde	16	80
07AL	Intro Physics Lab	0	3	Hyde	8	—
07AL	Intro Physics Lab (2d Section)	0	3	Hyde	8	—
09	Mechanics	3	5	Hyde	21	63
09L	Mechanics Lab	0	2	Hyde	21	—
04A	Foundations of Physics	4	4	Hyde	50	200
04AL	Foundations of Physics Lab	0	1	Hyde	50	—
	Subtotal	12	23			343
04B	Foundations of Physics	4	4	Nelson	44	176
04BL	Foundations of Physics Lab	0	1	Nelson	[illegible]	—
21	Quantum Mechanics	5	4	Nelson	[illegible]	12
23	Physical Electronics	3	3	Nelson	[illegible]	21
	Subtotal	12	12			209

Etc.

This form may be prepared by the department, the registrar, or the planning assistant. Its specific format should be determined in consultation with the academic dean. Larger institutions may elect to present the data in a summarized format.

Peoples College
Form No. 8

ACADEMIC PROGRAM PHYSICAL FACILITIES INVENTORY
FALL TERM 1974 only

Physics Department Instruction and Research Space

A. Course No.	B. Enrollment Last Fall	C. Room No.	D. No. of Student Stations*	E. % Utilization (B/D)**	F. Use of Room	G. Exclusive Dept. Use Required	H. Is Space Adequate? (Explain)
07A	16	SH-101	35	45.7	Lab	No	OK
09	21	SH-102	24	87.5	Lecture	Yes	OK
09L	21	SH-101	35	60.0	Lab	No	OK
04A 04B	31	SH-101	35	88.6	Lab	No	OK
21	7	SH-103	15	46.7	Seminar	Yes	Needs new chalk board
23	7	SH-103	15	46.7	Seminar	Yes	"
41	10	SH-101	35	28.6	Lab	No	OK
42	6	SH-101	35	17.1	Lab	No	OK

Etc.

Office and Additional Space

Faculty offices in use: SH-201, SH-203, SH-219. The offices are barely adequate, but would benefit from some additional work area, perhaps part of SH-207, if the Psychology Department could move some of its tables out. This is especially vital for the new program in astrophysics.

Other rooms assigned exclusively to Physics Department: SH-104 (equipment storage), SH-210 (radiation storage), SH-207, SH-208.

* *Supplied by physical plant office*
** *Calculated by planning assistant*

This form assumes square footage and other information is available from a physical plant office. In a stable environment, requests for this kind of information may not be required every year. Large institutions may desire to summarize this kind of information for more immediate access. Any request for major renovation should be justified in detail.

Peoples College
Form No. 9

Physics Department ACADEMIC RESOURCE REQUIREMENTS
1975-1980

To what extent will your department use the resources provided by the following? Be as specific as possible in terms of units, volumes, hours, etc.

	75-76	76-77	77-78	78-79	79-80
LIBRARY	Present book allocation is adequate. If possible, we would like a copy of *Physical Review* located in Science Hall Reading Room.				
COMPUTER	Ten clock hours/week through 1976-77—new courses in 77-78 will increase this to at least fifteen clock hours per week to allow student programming of classroom assignments.				
AUDIOVISUAL					

Comments:

This is the third year we have requested a chalkboard in SH-103!

As changes in requirements from these supporting services have attendant costs, these costs should be determined and reflected in the budgets of the Library, Computer Center, etc., as they prepare their own plans.

Peoples College
Summary Form No. 10

SUMMARY OF PROGRAM CHANGES

	75-76	76-77	77-78	78-79	79-80
French					
Language assistant, to aid in conversational program	$2,000	$2,000	$2,000	$2,000	$2,000
No changes in objectives or program content except conversational program above					
Eliminates one part-time faculty, replaced by LA above	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)
Physics					
Astrophysicist, part-time (grant will cover first two years)	3,000	3,000	3,000	3,150	3,300
Nuclear magnetic resonance spectrometer shared with Chemistry from grant income				20,000	
New courses in astrophysics area will assist Chemistry, Paramedicine, etc.					
One additional faculty office required	X	———	———	———	———
Partition room SH-207 to provide extra work space	X	———	———	———	———
Etc.					

The summary of academic program changes should note the magnitude and year of:

Modification of departmental objectives
Changes in program content
New resource requirements
Variation of interaction with other programs
Approximate cost of expenditure
Sources of income

This summary should provide an overview of changes in academic department program plans. In a sense, it is a table of contents whose purpose is to provide essential information to support department chairmen, the planning team, and the analytical studies team.

The expenses noted are also included in the preliminary budget, but are shown here to identify the magnitude of costs or savings of program changes.

Peoples College
Form No. 11

PRELIMINARY INCOME AND EXPENDITURE ESTIMATES FOR ACADEMIC AND SUPPORT DEPARTMENTS

Expenditures		Budget 74-75	Projected 75-76	76-77	77-78	78-79	79-80
Acct. No.	President's Office						
400000	Salaries	$75,195	$79,494	$83,071	$88,056	$ 93,339	$ 98,940
400004	Student Wages	200	200	205	205	210	210
400007	Travel	3,250	3,300	3,400	3,500	3,600	3,700
400008	Supplies & Expenses	3,500	3,580	3,700	3,700	3,900	3,850
400210	Board Relations	2,000	2,000	2,900	2,900	2,900	2,900
	Subtotal	84,145	88,574	93,276	98,361	103,949	109,600
	Vice President's Office						
404000	Salaries	151,160	161,734	169,012	179,153	189,902	201,296
404002	Temporary Help	1,971	2,000	2,000	2,000	2,000	2,000
404004	Student Wages	1,280	1,290	1,300	1,300	1,350	1,350
	Etc.						

This form should reflect the requests of departments for the five-year period as ascertained from their program plans and budget request forms. The income portion should reproduce revenue estimates as prepared by the chief business officer in a similar line-item format. In short, this form represents a preliminary educational and general budget for the five-year planning period and includes the current budget as a reference point.

A similar form for the auxiliary enterprises of the college should also be prepared for consideration by the planning team and analytical studies team.

Note: Form 20, with projections, may be used in lieu of Form 11.

Peoples College
Form No. 12

DEPARTMENTAL OPERATING BUDGET

1383-xx701-000 Account Number	Account Title	Actual Expense 1974-1975	Budget 1975-1976	Requested For 1976-1977	Administrative Action for 1976-1977 Revisions	Approved Budget
04	Student Help	$1,608.00				
24	Fees and Guarantees					
30	Office & Instructional Supplies	132.00	$ 600.00	$ 600.00		$ 600.00
38	Other Supplies	2.00				
42	Subscriptions and Books					
48	Printing**	449.00	1,000.00	1,000.00		1,000.00
45	Telephone & Telegraph	138.00	100.00	100.00		100.00
47	Postage	29.00	100.00	100.00		100.00
46	Audiovisual**					
29	Other Purchased Services	231.00				
41	Dues and Memberships	135.00				
50	Travel and Subsistence*	(225.00)	1,000.00	1,000.00		1,000.00
54	Meals	144.00	50.00	50.00		50.00
73	Maint. & Repair of Equip.	35.00	100.00	50.00		50.00
19	Expense Allowance		1,000.00	1,000.00		1,000.00
56	Operation of Mac Vehicle	10.00				
For Budget Dept. Use	Other					
	Totals	$2,688.00	$3,950.00	$3,900.00		$3,900.00

* *Not for travel to professional meetings, which is budgeted centrally.*

** *Your request should separate internal from external purchases.*

Date_____

Signed_____
Chairman

50

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Peoples College
Summary Form No. 13

COURSE AND FACULTY LOAD DATA
1974-75

Dept.	A. No. of Courses	B. No. of Sections	C. Student Credit Hrs.	D. FTE Students	E. FTE Faculty	F. S/F Ratio (D/E)	G. Faculty Course Load (B/E)	H. Clerical Staff Assnd. to Dept.
Anthro	10	10	1700	113	3	37.6	3.3	0.5
Biol	6	11	1650	110	4	27.5	2.8	1.0
Eng	12	12	2400	160	6	26.6	2.0	0.5
Phys	6	13	500	34	3.3	10.0	3.9	1.0
Span	6	6	400	26	2*	13.0	3.0	0.5*

* *Does not include language assistant*

The purpose of this form is to provide some comparison of courses and other projects carried out by departments and the efficiency with which they accomplish their programs.

Ideally, the form should reflect data for the first year of the projected five-year plan. However, with the difficulty inherent in projecting enrollments in small departments, it is probably better to do as shown above and provide an analysis of the current year.

The form, as outlined, uses only teaching to define faculty load. As research, community service, etc., are included in load definition, the form may be expanded to include these activities. As student employees are assigned to departments, it may be desirable to also reflect their presence in this summary.

Peoples College
Summary Form No. 14

ACADEMIC STAFFING TABLE

Physics	Current Salary and Benefits	75-76	76-77	77-78	78-79	79-80
Hyde, T.	$12,000	X	X	Sab (N)	X	X
Nelson, O. E.	12,500	X	X	X	X	X
Thompson, J.	9,500	X	X	X	X	X
Part-time	3,400	X	X	X	X	X
Adams, B.	6,500	X	X	X	X	X
Subtotal	$42,900	$45,000	$47,300	$45,493	$52,144	$54,700
Spanish						
Bernard, F.	$22,500	X	X	X	X	Retires (R)
Williams, S.	11,700	X	X	X	Sab (R)	X
Language Asst.	2,000	X	X	X	X	X
Subtotal	$36,200	$38,000	$42,000	$44,000	$52,937	$31,920
Etc.						

Only department subtotals are provided to the analytical studies team. Note the fluctuations that may occur when a sabbatical is not replaced (N) or replaced (R) or when retirements occur. Since salaries represent a plurality of any institution's expenditures, the need for accurate, complete staffing tables is obvious. The projected salary increases in this table are estimated at 5 percent per year.

ACADEMIC PROGRAM—PHYSICAL FACILITIES REQUIREMENTS

No specific format is suggested for this form because of the variety of options available. For example, a full facilities inventory might be appropriate if a recent one has not been completed. This, together with a utilization survey, would provide a good measure of the space needs of an institution and may be done without regard to departmental requests for space in the five years of the planning period.

If enrollments and staff size are stable, only minor modifications of space are likely, and these changes may be summarized on Form 10.

Many facility-use problems are a result of inefficient scheduling, inefficient studio or rehearsal reservations, etc. If this is the case, the document which might best serve planning purposes would be a copy of the master schedule and reservation chart as maintained by the registrar or other office.

In short, if there is a need to study space utilization and facility requirements in detail, do so. Otherwise, do not accumulate data that will be useless for the rest of the planning process.

Peoples College
Form No. 16

SUPPORT PROGRAM: Dean of Students

(Supply a reasonably detailed list of activities performed by the department.)

Activity	Person Hours/Week
1. Counseling with individual students	
Informational Counseling	20
Problem Counseling	5
Long-Term or Developmental Counseling	1
Foreign Student Advising	1
2. Group Work with Students	10
3. Committee Work (Admissions Committee, Student Council, etc.)	5
4. Faculty Advising	2
5. Routine Administration	20
Etc.	

(Project Changes in Activity—give objectives of change, and indicate changes in resources required.)

Changes	Objectives of Change	Resources
1. Reduce individual appointments for dean of students	Dean of men will assume responsibility for some appointments	None
2. Add clinical counseling psychologist beginning 1976-77	Provide more long-term counseling. With less course structure and more freedom, greater tensions will exist.	$13,000 salary
3. Dean will assume responsibility for admissions officer	As agreed to by president	None
Etc.		

The purpose of this form is to allow supporting (nonacademic) departments to document what they are doing and how much time is being spent, what changes are anticipated, what the change is to accomplish, and what resources the change will entail.

Peoples College
Form No. 17

EXPENDITURE ESTIMATE: Dean of Students

Personnel	75-76	76-77	77-78	78-79	79-80
Dean of Students*	X	X	X	X	X
Dean of Men	X	X	X	Retires	X
Secretary	X	X	X	X	X
Part-time Secretary	X	X	X	Full-time	X
Salaries and Fringe Benefits	$38,000	$39,900	$41,900	$45,000	$47,300
Student Wages	600	600	650	650	700
Equipment**	—	—	500	—	—
Supplies and Expenses	4,500	4,700	4,950	5,200	5,400
Travel	2,000	2,100	2,200	2,310	2,000
Total	$45,100	$47,300	$50,200	$53,160	$55,400

* *To avoid charges of male chauvinism, it should be noted that the dean of students at Peoples College is a woman.*

** *See attached equipment request.*

In the event that restricted funds are supporting any support service program, e.g., a remedial student counseling program paying part of the salary of the dean of men, it should be indicated on this form.

Care should be exercised that line items of the budget are accounted for. All budget lines should be included in or reflected on either Form 17 or Form 11. This is true of both income and expenditure lines.

Peoples College
Form No. 18

PHYSICAL FACILITIES AND OTHER RESOURCE REQUIREMENTS

Dean of Students

	Presently Assigned	75-76	76-77	77-78	78-79	79-80
Private Office Space	Main 101	N/C	N/C	N/C	N/C	N/C
	Main 102	N/C	N/C	N/C	N/C	N/C
	Main 103	N/C	Partition into two small offices beginning 76-77; will use student helpers in one office.			
Working Space:	None					
Storage Space:	None					
Reception and Other:	Main 104	N/C	N/C	N/C	N/C	N/C
Total	4	4	5	5	5	5

	Present Usage		
Computer	None	None Expected—	
Telephone	3 phones	N/C	Would like all three lines on Dean's phone and intercom line on all phones.

Peoples College
Form No. 19

SUMMARY OF SUPPORT SERVICES PLANS

	Change in Activities	Objectives	New Resources Required
Registrar			
1976-77	Relocate Registrar's Office	a. Improve service to public b. Avoid setting up special registration area c. Release space to Dean of Students Office	Fireproof vault $6,000 (est.) Private office, Service desk, Key punch area } $2,000
Student Union			
1975-76	Create Coffee House Theatre	Provide a place conducive to general entertainment, folk-singers, one-act plays, small classes, films, poetry readings, etc.	Student manager to be in charge, $1,200 (20 hr./wk.) Structural modifications: sound system, furnishings and furniture, $2,500
Vice President for Business			
1976-77	Add Personnel Assistant	Improve salary and wage administration, pre-employment interviewing, performance appraisals, on-the-job training, etc.	$12,000

This form provides an overview of program changes in the support services category and serves as a table of contents for the detailed changes recorded in the individual program plans.

DEPARTMENT_____

BUDGET DEPARTMENT NO._____

Peoples College
Form No. 20

PEOPLES COLLEGE BUDGET REQUEST FOR THE FISCAL YEAR ENDING_____

Salaries and Benefits—Faculty and Staff

Name	Rank	Object Code	Budget 1974-75	Budget Request 1975-76	Request as % of 1974-75 Budget
			$	$	$
Total Salaries			$	$	$
Add: TIAA					
FICA					
Subtotal					
Total Salaries and Benefits			$	$	$

DEPARTMENT_____

BUDGET DEPARTMENT NO._____

Peoples College Form No. 20 (continued)

PEOPLES COLLEGE DEPARTMENTAL BUDGET FOR THE FISCAL YEAR ENDING_____

	Object Code	19___-___ Budget	Departmental Request	Approved
SALARIES AND BENEFITS				
Salaries				
Faculty Salaries	02	$	$	$
Staff Salaries	03			
Student Help	04			
Part-Time Help	06			
Staff Benefits				
Subtotal		$	$	$
NON-SALARY EXPENSES				
Purchased Services				
Honoraria	22	$	$	$
Subtotal		$	$	$
Supplies				
Office	30	$	$	$
Instructional	31			
Laboratory	32			
Subtotal		$	$	$
Information and Communication				
Dues and Memberships	41	$	$	$
Subscriptions, Books, Publishing	42			
Telephone and Telegraph	45			
Audiovisual	46			
Postage and Meter Rent	47			
Printing	48			
Others	49			
Subtotal		$	$	$
Travel and Hospitality				
Employee Travel	50	$	$	$
Visitor Travel	51			
Meals	54			
Subtotal		$	$	$
Equipment				
Equipment	72	$	$	$
Maintenance and Repair of Equipment	73			
Equipment Rental	74			
Films and Slides	77			
Subtotal		$	$	$
TOTAL		$	$	$

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Appendix B
Blank Sample Forms

Appendix B: Blank Sample Forms

Form 100	Long Range Plan Summary
Form 100 (Cont.)	Long Range Plan Summary
Form 100 (Cont.)	Long Range Plan Summary
Form 101	Academic Department Program Plan
Form 102	Academic Program Expenditures Estimate
Form 103	Academic Program—Schedule of Income from Restricted Current Funds
Form 104	Course and Project Data
Form 105	Faculty Manpower Requirements
Form 106	Academic Program Physical Facilities Requirements
Form 107	Academic Program Other Resources Requirements
Form 108	Academic Program Summary of Changes
Form 109	Academic Program Expenditure Estimate Summary
Form 110	Course and Project Data Summary
Form 111	Faculty Manpower Requirements
Form 112	Academic Program—Physical Facilities Requirements Summary
Form 113	Support Program Plan
Form 114	Support Services Expenditures Estimate
Form 115	Support Services Schedule of Income from Restricted Current Funds
Form 116	Support Services Physical Facilities and Other Resource Requirements
Form 117	Support Services Plan—Summary of Changes
Form 118	Support Services Expenditure Estimate Summary
Form 119	Support Services Summary Physical Facilities Requirements
Form 120	Estimate of Unrestricted Current Funds Revenue
Form 121	Schedule of Anticipated Gifts and Grants

_____ COLLEGE

LONG RANGE PLAN SUMMARY

ITEM	OPERATING DATA			PLANNING DATA				
	ACTUAL 19__-19__	PROJECTION 19__-19__	BUDGET 19__-19__	PLAN 19__-19__	PLAN 19__-19__	PLAN 19__-19__	PLAN 19__-19__	PLAN 19__-19__
GENERAL DATA*								
Students and faculty:								
Total enrollment (head count)								
F.T.E. enrollment								
Total number of faculty (head count)								
F.T.E. faculty								
Student-faculty ratio (based on F.T.E.'s)								
Faculty load (in student credit hours)								
Student credit hours offered								
Number of students receiving degree								
Number of students receiving financial aid								
Faculty salaries (total)								
Faculty benefits (total)								
Average faculty salary								
Average faculty benefits								
Staff:								
Professional or administrative (F.T.E.)								
Clerical (F.T.E.)								
Other (F.T.E.)								
Student employees (F.T.E.)								
Total staff salaries and wages								
Total staff benefits								
Average staff salaries:								
Professional or administrative								
Clerical								
Other								
Students								
Average staff benefits:								
Professional or administrative								
Clerical								
Other								
Students								
Endowments and quasi-endowments:								
Amount (market value)								
Amount (book value)								
Yield on market value								
Gifts:								
Current purposes								
Endowment								
Plant and Equipment								
Other								
Plant and equipment:								
Book value								
Replacement value								
Space requirements								

*This is a sample list. It is not intended to be all-inclusive.

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FORM NO. 100

_____ COLLEGE

LONG RANGE PLAN SUMMARY (Page 2)

ITEM	OPERATING DATA			PLANNING DATA				
	ACTUAL 19__ -19__	PROJECTION 19__ -19__	BUDGET 19__-19__	PLAN 19__-19__	PLAN 19__-19__	PLAN 19__-19__	PLAN 19__-19__	PLAN 19__-19__
REVENUES								
Tuition and fees								
Federal appropriations								
State appropriations								
Local appropriations								
Federal grants and contracts								
State grants and contracts								
Local grants and contracts								
Private gifts, grants, and contracts								
Endowment income								
Sales and services of educational activities								
Other sources								

Revenue categories may be detailed as needed.

FORM NO 100 (Cont'd)

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_____ COLLEGE

LONG RANGE PLAN SUMMARY – (Page 3)

ITEM	OPERATING DATA			PLANNING DATA				
	ACTUAL 19__–19__	PROJECTION 19__–19__	BUDGET 19__–19__	PLAN 19__–19__	PLAN 19__–19__	PLAN 19__–19__	PLAN 19__–19__	PLAN 19__–19__
EXPENDITURES								
Educational and general:								
Instruction								
Research								
Public service								
Academic support								
Student services								
Institutional support								
Operation and maintenance of plant								
Scholarships and fellowships								
Mandatory transfers, educational and general								
Nonmandatory transfers, educational and general								
SUBTOTAL								
Auxiliary enterprises								
SUBTOTAL								
TOTAL EXPENDITURES								
SURPLUS (DEFICIT)								

Expenditure categories may be detailed as needed.

FORM NO. 100 (Cont'd)

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_____ COLLEGE

ACADEMIC DEPARTMENT PROGRAM PLAN

DEPARTMENT _____ FOR FIVE YEAR PERIOD BEGINNING _____

COURSE OR PROJECT* NO.	COURSE OR PROJECT* NAME	BEGINNING YEAR	CONTENT	OBJECTIVES	CHANGE IN RESOURCES REQUIRED (ADDITIONS OR DELETIONS)
	A. CURRENT				
	B. ADDITIONS				
	C. DELETIONS				
	D. SUGGESTED ALTERNATIVES				

*Project is a reference to a research or public service project.

FORM NO. 101

_____ COLLEGE

ACADEMIC PROGRAM EXPENDITURES ESTIMATE

DEPARTMENT _____ For Five Year Period Begianing _____

ITEM	19__ -19__		19__ -19__		19__ -19__		19__ -19__		19__ -19__	
	NUMBER & AVG. SAL.	TOTAL COST	NUMBER & AVG. SAL.	TOTAL COST	NUMBER & AVG. SAL.	TOTAL COST	NUMBER & AVG. SAL.	TOTAL COST	NUMBER & AVG. SAL.	TOTAL COST
A. Personnel (F.T.E.)										
1. Professors:										
a. Number										
b. Average salary										
c. Total salaries										
2. Associate professors:										
a. Number										
b. Average salary										
c. Total salaries										
3. Assistant professors:										
a. Number										
b. Average salary										
c. Total salaries										
4. Instructors:										
a. Number										
b. Average salary										
c. Total salaries										
5. Non-ranked faculty										
a. Number										
b. Average salary										
c. Total salaries										
6. Clerical staff:										
a. Number										
b. Average salary										
c. Total salaries										
7. Other support personnel										
a. Number										
b. Average salary										
c. Total salaries										
8. Student employees:										
a. Number										
b. Average salary										
c. Total salaries										
TOTALS										
B. Fringe benefits										
Total salaries and benefits										
C. Equipment: (see attached schedule)										
D. Supplies and expense:										
E. Travel										
TOTAL OPERATING EXPENDITURES										
LESS INCOME FROM OTHER THAN UNRESTRICTED CURRENT FUNDS: (See attached schedule)										
NET UNRESTRICTED CURRENT FUNDS REQUIREMENTS										

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FORM NO. 102

_____ COLLEGE

ACADEMIC PROGRAM-SCHEDULE OF INCOME FROM RESTRICTED CURRENT FUNDS

For Five Year Period Beginning _____

DEPARTMENT _____

SOURCES	19__-19__	19__-19__	19__-19__	19__-19__	19__-19__
Sponsored research projects:					
Other sponsored projects:					
Endowment income:					
Other restricted sources:					
TOTALS					

FORM NO 103

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Department _____ _____ COLLEGE

COURSE AND PROJECT DATA

_____ Term _____ Year

Course or Project No.	Course or Project Title	Hours Per Week	Anticipated Enrollment	Credit Hour Value	Student Hours Per Week (D x C)	Student Credit Hours (D x E)	Preferred Section Size	Number of Sections Required (D ÷ H)	Total Hours Per Week (C x I)	Proportion of F.T.E. Faculty Per Section	No. of F.T.E. Faculty All Sections (K x I)	Preferred Rank (F.T.E.)			
												FP (1)	AP (2)	AS (3)	I (4)
A	B	C	D	E	F	G	H	I	J	K	L				
TOTALS															

NOTE: This form is to be completed for each term of the first year of the planning period only.

(1) Full Professor (F.P.)
(2) Associate Professor (A.P.)
(3) Assistant Professor (A.S.)
(4) Instructor (I)

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FORM NO. 104

_____ COLLEGE

FACULTY MANPOWER REQUIREMENTS

Year_____

Department_____

FACULTY RANK	TERM	INSTRUCTION		ACADEMIC COUNSELING		RESEARCH		PUBLIC SERVICE		ADMINISTRATION		NUMBER OF F.T.E. FACULTY
		%	F.T.E.	%	F.T.E.	%	F.T.E.	%	F.T.E.	%	F.T.E.	
1. Professor	First											
	Second											
2. Associate Professor	First											
	Second											
3. Assistant Professor	First											
	Second											
4. Instructor	First											
	Second											
5. Non-ranked faculty	First											
	Second											
TOTALS	First											
	Second											
Average for department	First											
	Second											

NOTE: This form is to be completed for the first year of the planning period only.

FORM NO 105

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_____ COLLEGE

ACADEMIC PROGRAM PHYSICAL FACILITIES REQUIREMENTS

For Five Year Period Beginning _____

Department _____

INSTRUCTION AND RESEARCH SPACE	PRESENT SPACE		19__–19__		19__–19__		19__–19__		19__–19__		19__–19__	
	Number	Hours	Number	Hours	Number	Hours	Number	Hours	Number	Hours	Number	Hours
A. Seminar rooms: 1. 5–15 student stations												
B. Classrooms: 1. 16–30 student stations 2. 31–50 student stations												
C. Lecture halls: 1. 51–100 student stations 2. Over 100 student stations												
D. Laboratories: 1. 1–10 student stations (research) 2. 11–20 student stations 3. Over 20 student stations												
OTHER SPACE	**Number**	**Sq. Ft.**	**Number**	**Sq. Ft.**	**Number**	**Sq. Ft.**	**Number**	**Sq. Ft.**	**Number**	**Sq. Ft.**	**Number**	**Sq. Ft.**
E. Offices												
F. Department library												
G. Additional: 1. Conference rooms 2. Storage space 3. Other												

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FORM NO. 106

_____ COLLEGE

ACADEMIC PROGRAM
OTHER RESOURCES REQUIREMENTS

For Five Year Period Beginning _____

DEPARTMENT _____

ITEM	19__ -19__		19__ -19__		19__ -19__		19__ -19__		19__ -19__	
	No. Units	Cost	No. Units	Cost	No. Units	Cost	No. Units	Cost	No. Units	Cost
A. LIBRARY (Describe units)										
B. COMPUTER (Describe units)										
C. AUDIO-VISUAL (Describe units)										

FORM NO. 107

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_____ COLLEGE

ACADEMIC PROGRAM SUMMARY OF CHANGES

YEAR _____

DEPARTMENT	DEPARTMENTAL PROGRAM OBJECTIVES	MAJOR CHANGES IN PROGRAM CONTENT	NEW RESOURCE REQUIREMENTS	PLANNED INTERACTIONS WITH OTHER PROGRAMS

NOTE: One of these forms is to be prepared for each year of the planning period.

FORM NO. 108

_____ COLLEGE

ACADEMIC PROGRAM EXPENDITURE ESTIMATE SUMMARY

For Five Year Period Beginning _____

DEPARTMENT	SALARIES	FRINGE BENEFITS	EQUIPMENT	SUPPLIES AND EXPENSE	TRAVEL	TOTAL OPERATING EXPENDITURES	INCOME FROM RESTRICTED CUR. FUNDS	NET UN-RESTRICTED CUR. FUNDS REQUIREMENTS
Name of Department:								
Year 1								
Year 2								
Year 3								
Year 4								
Year 5								
Name of Department:								
Year 1								
Year 2								
Year 3								
Year 4								
Year 5								
Name of Department:								
Year 1								
Year 2								
Year 3								
Year 4								
Year 5								
Name of Department								
Year 1								
Year 2								
Year 3								
Year 4								
Year 5								
Total Academic Program								
Year 1								
Year 2								
Year 3								
Year 4								
Year 5								

FORM NO. 109

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_____ COLLEGE

COURSE AND PROJECT DATA SUMMARY

Year _____

DEPARTMENT	TERM	NUMBER OF COURSES	NUMBER OF SECTIONS	NUMBER OF PROJECTS*	STUDENT HOURS	STUDENT CREDIT HOURS	F.T.E. Faculty Required for All Purposes	PREFERRED RANK					NO. OF F.T.E. STUDENTS	STUDENT-FACULTY RATIO	AVERAGE FACULTY LOAD		F.T.E. CLERICAL STAFF	F.T.E. Other Support Personnel	F.T.E. STUDENT EMPLOYEES
								FP	AS	AP	I	NR			Credit Hrs.	% Other Use			
	First																		
	Second																		
	First																		
	Second																		
	First																		
	Second																		
	First																		
	Second																		
	First																		
	Second																		
	First																		
	Second																		
	First																		
	Second																		
	First																		
	Second																		
	First																		
	Second																		
	First																		
	Second																		
	First																		
	Second																		
TOTALS	First																		
	Second																		

NOTE: This form is to be completed for the first year of the planning period only.

*Refers to research and public service projects.

FORM NO. 110

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_____ COLLEGE

FACULTY MANPOWER REQUIREMENTS

Year _____

DEPARTMENT	Number and Rank of F.T.E. Faculty (1)					INSTRUCTION		ACADEMIC COUNSELING		RESEARCH		PUBLIC SERVICE		ADMINISTRATION	
	FP	AP	AS	I	NR	%	FTE	%	FTE	%	FTE	%	FTE	%	FTE
TOTALS															
Averages for the College															

(1) FP = Full Professor
AP = Associate Professor
AS = Assistant Professor
I = Instructor
NR = Non-ranked Faculty

NOTE: This form is to be completed for the first year of the planning period only.
The data used are to be an average of the terms comprising the year for which data are presented.

FORM NO 111

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_____ COLLEGE

ACADEMIC PROGRAM–PHYSICAL FACILITIES REQUIREMENTS SUMMARY

DEPARTMENT	SEMINAR		CLASSROOMS				LECTURE HALLS				LABORATORIES						DEPARTMENTAL LIBRARY SPACE		ADDITIONAL SPACE					
	5-15 STATIONS		16-30 STATIONS		31-50 STATIONS		51-100 STATIONS		Over 100 STATIONS		1-10 STATIONS		11-20 STATIONS		Over 20 STATIONS				CONFERENCE ROOMS		STORAGE SPACE		OTHER	
	NO.	HRS.	NO.	HRS.	NO.	HRS.	NO.	HRS.	NO.	HRS.	NO.	HRS.	NO.	HRS.	NO.	HRS.	NO.	SQ. FT.	NO.	SQ. FT.	NO.	SQ. FT.	NO.	SQ. FT.
Name of Department																								
Year 1																								
Year 2																								
Year 3																								
Year 4																								
Year 5																								
Name of Department																								
Year 1																								
Year 2																								
Year 3																								
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Year 3																								
Year 4																								
Year 5																								
Name of Department																								
Year 1																								
Year 2																								
Year 3																								
Year 4																								
Year 5																								
Total																								
Year 1																								
Year 2																								
Year 3																								
Year 4																								
Year 5																								

NOTE: The data used are to be an average of the terms comprising the year for which data are presented.

FORM NO 112

_____ COLLEGE

SUPPORT PROGRAM PLAN

For Five Year Period Beginning _____

DEPARTMENT _____

ACTIVITIES	YEAR OF CHANGE	WORKLOAD QUANTITY		OBJECTIVES OF CHANGE	GENERAL DESCRIPTION OF CHANGE IN RESOURCE REQUIREMENTS
		Units	Description		
CONTINUATION (list): Provide a reasonably detailed list of activities performed by the department. **CHANGES** (list): Express in terms of level of activity (workload), change in standards, etc.					

FORM NO 113

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_____ COLLEGE

SUPPORT SERVICES EXPENDITURES ESTIMATE

For Five Year Period Beginning _____

DEPARTMENT _____

ITEM	19__ -19__		19__ -19__		19__ -19__		19__ -19__		19__ -19__	
	NUMBER & AVG. SAL.	TOTAL COST	NUMBER & AVG. SAL.	TOTAL COST	NUMBER & AVG. SAL.	TOTAL COST	NUMBER & AVG. SAL.	TOTAL COST	NUMBER & AVG. SAL.	TOTAL COST
A. Personnel:										
1. Management:										
a. Number										
b. Average salary										
c. Total salaries										
2. Professional Staff:										
a. Number										
b. Average salary										
c. Total salaries										
3. Sub-Professional:										
a. Number										
b. Average Salary										
c. Total salaries										
4. Clerical:										
a. Number										
b. Average salary										
c. Total salaries										
5. Labor Force:										
a. Number										
b. Average salary										
c. Total salaries										
6. Student Employees:										
a. Number										
b. Average salaries										
c. Total salaries										
TOTALS										
B. Fringe benefits										
Total salaries and benefits										
C. Equipment:										
(See attached schedule)										
D. Supplies and Expense										
E. Travel										
TOTAL OPERATING EXPENDITURES										
LESS INCOME FROM RESTRICTED CURRENT FUNDS: (See Attached schedule)										
NET UNRESTRICTED CURRENT FUNDS REQUIREMENTS										

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_____ COLLEGE

SUPPORT SERVICES

SCHEDULE OF INCOME FROM RESTRICTED CURRENT FUNDS

For Five Year Period Beginning _____

DEPARTMENT _____

SOURCES	19__-19__	19__-19__	19__-19__	19__-19__	19__-19__
(List individual sources)					
TOTALS					

FORM NO. 115

_____ COLLEGE

SUPPORT SERVICES

PHYSICAL FACILITIES AND OTHER RESOURCE REQUIREMENTS

For Five Year Period Beginning _____

DEPARTMENT _____

ITEM	PRESENT SPACE ASSIGNED	19__-19__	19__-19__	19__-19__	19__-19__	19__-19__
1. PRIVATE OFFICE SPACE (List detail of changes – i. e. reduction, addition, rehabilitation, etc.) 2. WORKING SPACE (List detail of changes) 3. STORAGE SPACE (List detail of changes) 4. RECEPTION AND OTHER (List detail of changes)						
TOTAL						
ITEM	PRESENT USAGE					
1. COMPUTER (Describe units)						

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_____ COLLEGE

SUPPORT SERVICES PLAN–SUMMARY OF CHANGES

SUPPORT SERVICE	CHANGES IN ACTIVITIES	OBJECTIVES OF CHANGE	NEW RESOURCE REQUIREMENTS	PLANNED INTERACTION WITH OTHER PROGRAMS
A. ACADEMIC SUPPORT				
B. STUDENT SERVICES				
C. INSTITUTIONAL SUPPORT				
D. O & M of PLANT				

NOTE: One of these forms is to be prepared for each year of the planning year.

FORM NO. 117

_____ COLLEGE

SUPPORT SERVICES EXPENDITURE ESTIMATE SUMMARY

For Five Year Period Beginning _____

DEPARTMENT	SALARIES	FRINGE BENEFITS	EQUIPMENT	SUPPLIES AND EXPENSE	TRAVEL	TOTAL OPERATIONAL EXPENDITURES	INCOME FROM RESTRICTED CURR. FUNDS	NET UNRESTRICTED CURR. REQUIREMENTS
Name of Department								
Year 1								
Year 2								
Year 3								
Year 4								
Year 5								
Name of Department								
Year 1								
Year 2								
Year 3								
Year 4								
Year 5								
Name of Department								
Year 1								
Year 2								
Year 3								
Year 4								
Year 5								
Name of Department								
Year 1								
Year 2								
Year 3								
Year 4								
Year 5								
Name of Department								
Year 1								
Year 2								
Year 3								
Year 4								
Year 5								
Total								
Year 1								
Year 2								
Year 3								
Year 4								
Year 5								

FORM NO. 118

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_____ COLLEGE

SUPPORT SERVICES SUMMARY

PHYSICAL FACILITIES REQUIREMENTS

For Five Year Period Beginning _____

DEPARTMENT AND DESCRIPTION	SPACE REQUIREMENTS					COMMENTS AS TO SPECIAL NATURE OF FACILITIES REQUIRED
	19__-19__	19__-19__	19__-19__	19__-19__	19__-19__	
Name of Department						
Private office space						
Work space						
Storage space						
Reception and other space						
Total space						
Totals						
Private Office Space						
Work space						
Storage space						
Reception and other space						
Total space						

FORM NO. 119

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_____ COLLEGE

ESTIMATE OF UNRESTRICTED CURRENT FUNDS REVENUE

For Planning Period Beginning _____

REVENUE CATEGORIES	19__-19__	19__-19__	19__-19__	19__-19__	19__-19__
REVENUES					
Tuition and fees					
Federal appropriations					
State appropriations					
Local appropriations					
Federal grants and contracts					
State grants and contracts					
Local grants and contracts					
Private gifts, grants, and contracts					
Endowment income					
Sales and services of educational activities					
Sales and services of hospitals					
Other sources					
TOTAL UNRESTRICTED CURRENT FUNDS REVENUE					

_____ COLLEGE

FORM NO. 121

SCHEDULE OF ANTICIPATED GIFTS AND GRANTS

For Five Year Period Beginning _____

CATEGORY	19__-19__	19__-19__	19__-19__	19__-19__	19__-19__
Current unrestricted purposes:					
Corporations					
Foundations					
Churches					
Individuals					
U.N.C.F.					
Others					
Total					
Restricted for instruction purposes:					
Corporations					
Foundations					
Governments					
Others					
Total					
Restricted for research purposes:					
Corporations					
Foundations					
Governments					
Others					
Total					
Restricted for public service purposes:					
Corporations					
Foundations					
Governments					
Others					
Total					
Restricted for student aid purposes:					
Corporations					
Foundations					
Governments					
Others					
Total					
Additions to endowment funds:					
Corporations					
Foundations					
Governments					
Others					
Total					
Additions to plant funds:					
Corporations					
Foundations					
Governments					
Others					
Total					
Other purposes					
Corporations					
Foundations					
Governments					
Others					
Total					

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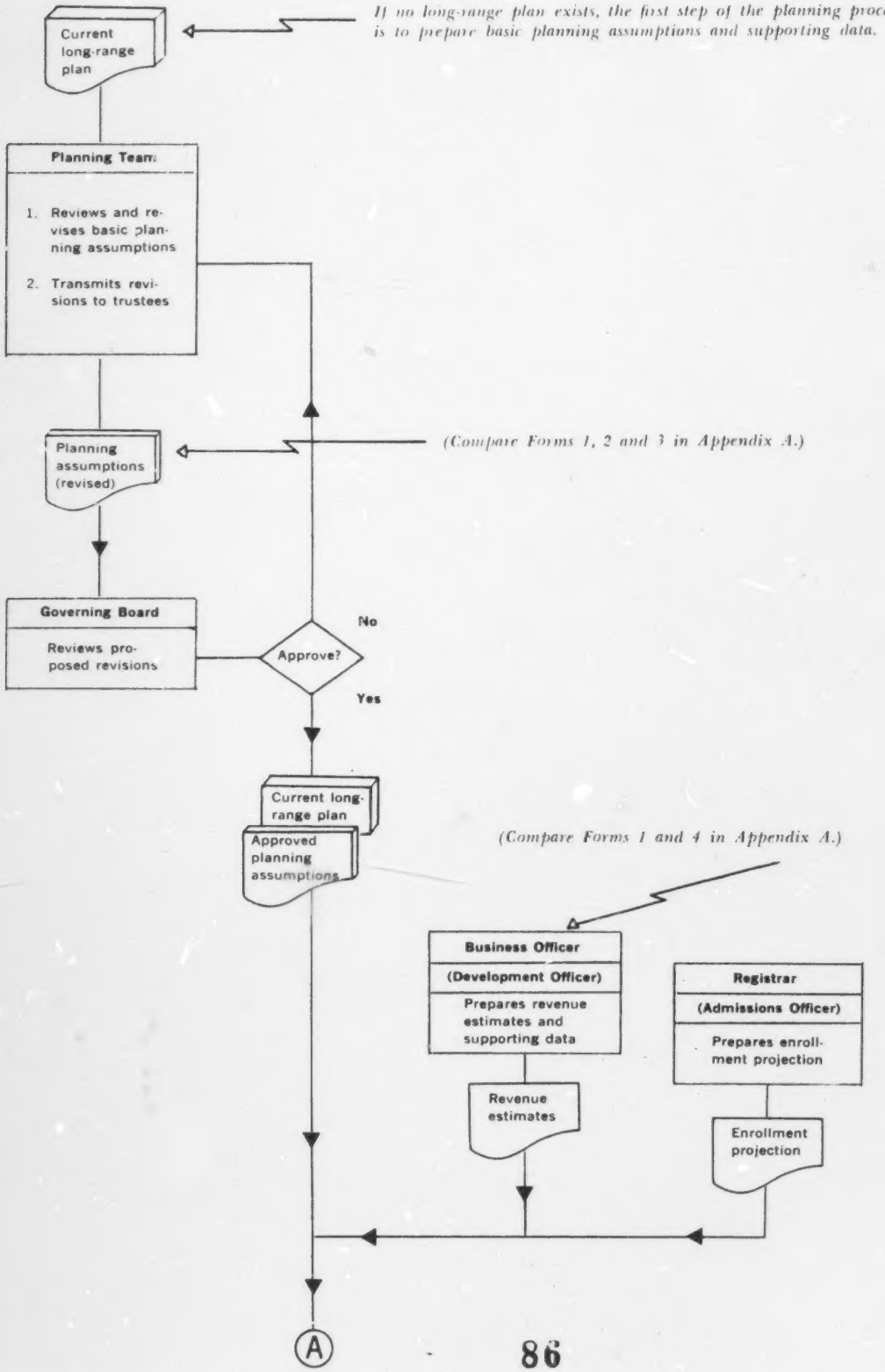

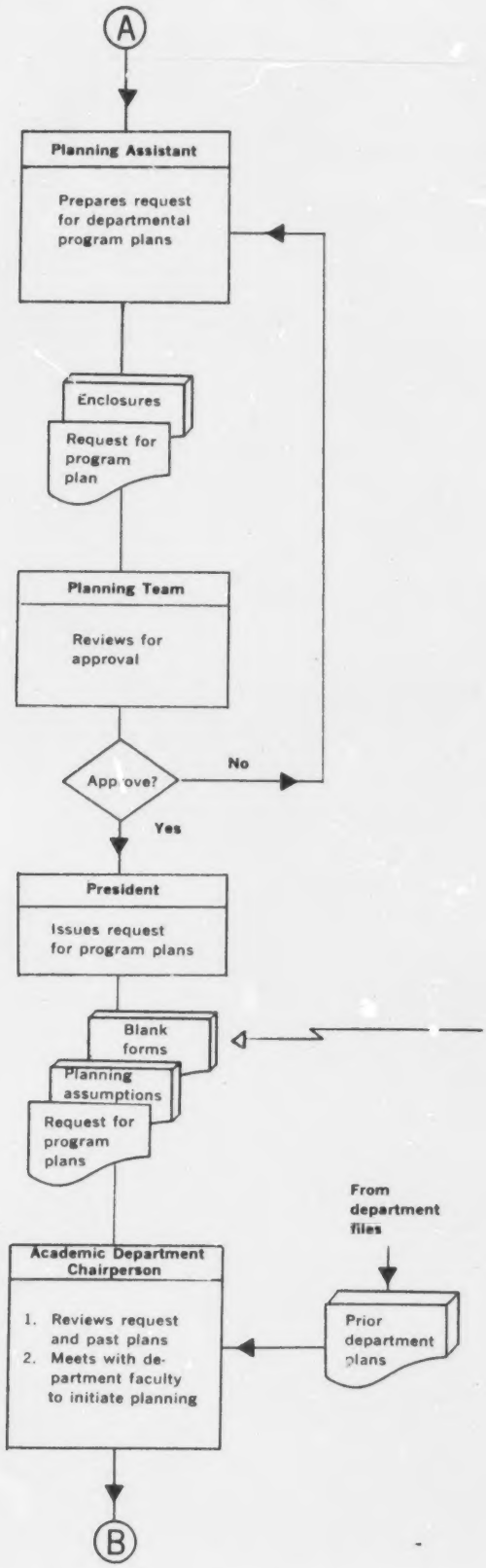

(Compare Forms 5, 6, 7, 8, and 9.)

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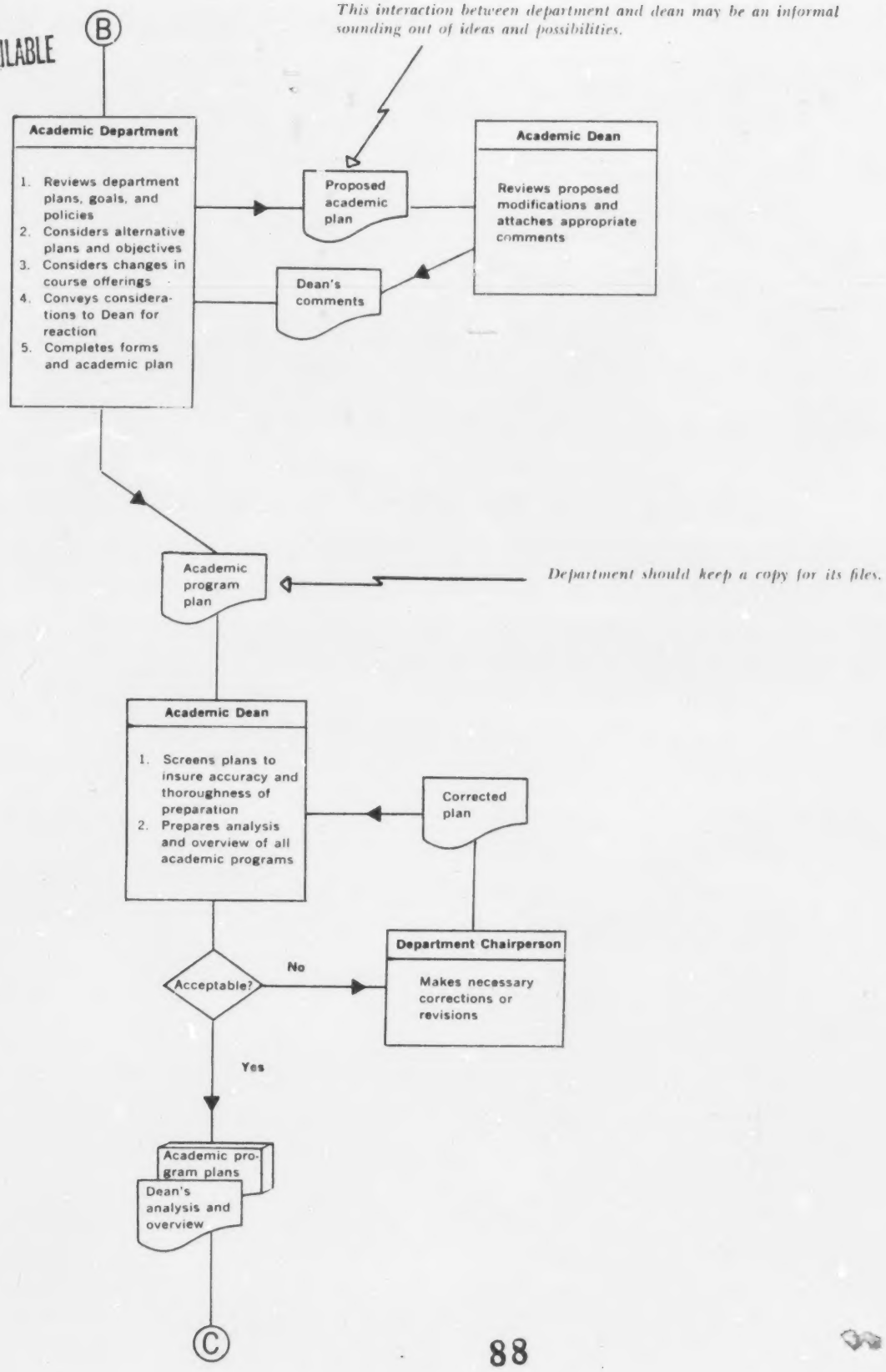
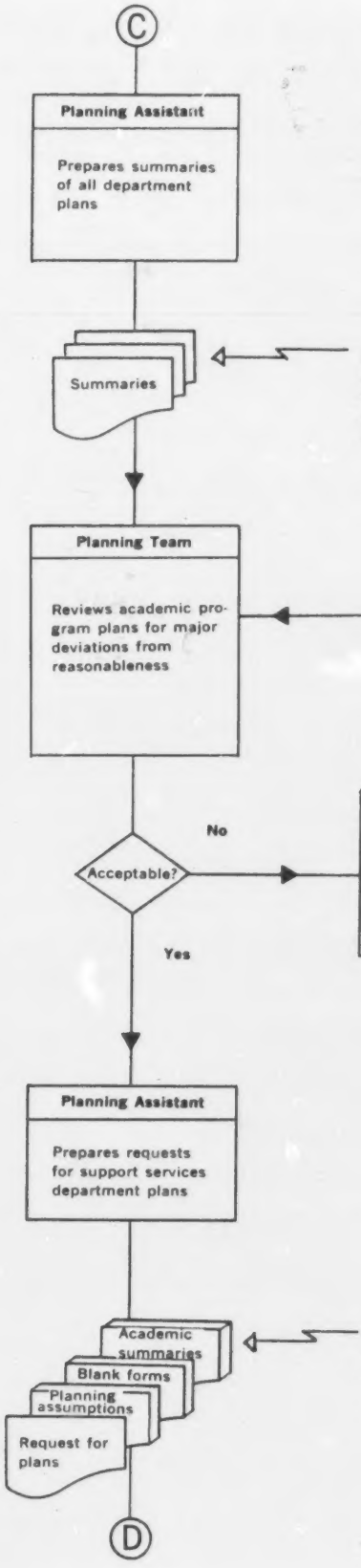

B
This interaction between department and dean may be an informal sounding out of ideas and possibilities.
Academic Department
1. Reviews department plans, goals, and policies
2. Considers alternative plans and objectives
3. Considers changes in course offerings
4. Conveys considerations to Dean for reaction
5. Completes forms and academic plan
Proposed academic plan
Academic Dean
Reviews proposed modifications and attaches appropriate comments
Dean's comments
Academic program plan
Department should keep a copy for its files.
Academic Dean
1. Screens plans to insure accuracy and thoroughness of preparation
2. Prepares analysis and overview of all academic programs
Corrected plan
Department Chairperson
Makes necessary corrections or revisions
Acceptable?
No
Yes
Academic program plans
Dean's analysis and overview
C



(Compare Forms 10, 11, 12, 13, 14, and 15.) The summaries prepared by the planning assistant are objective and statistically based, whereas the overview and analysis prepared by the academic dean may be more subjective and be addressed to issues not easily summarized in numerical form.

or academic dean, or department chairman, depending upon who needs to make the change.

At least pertinent parts of the academic program summaries should be sent to support services departments so that they can plan accordingly.

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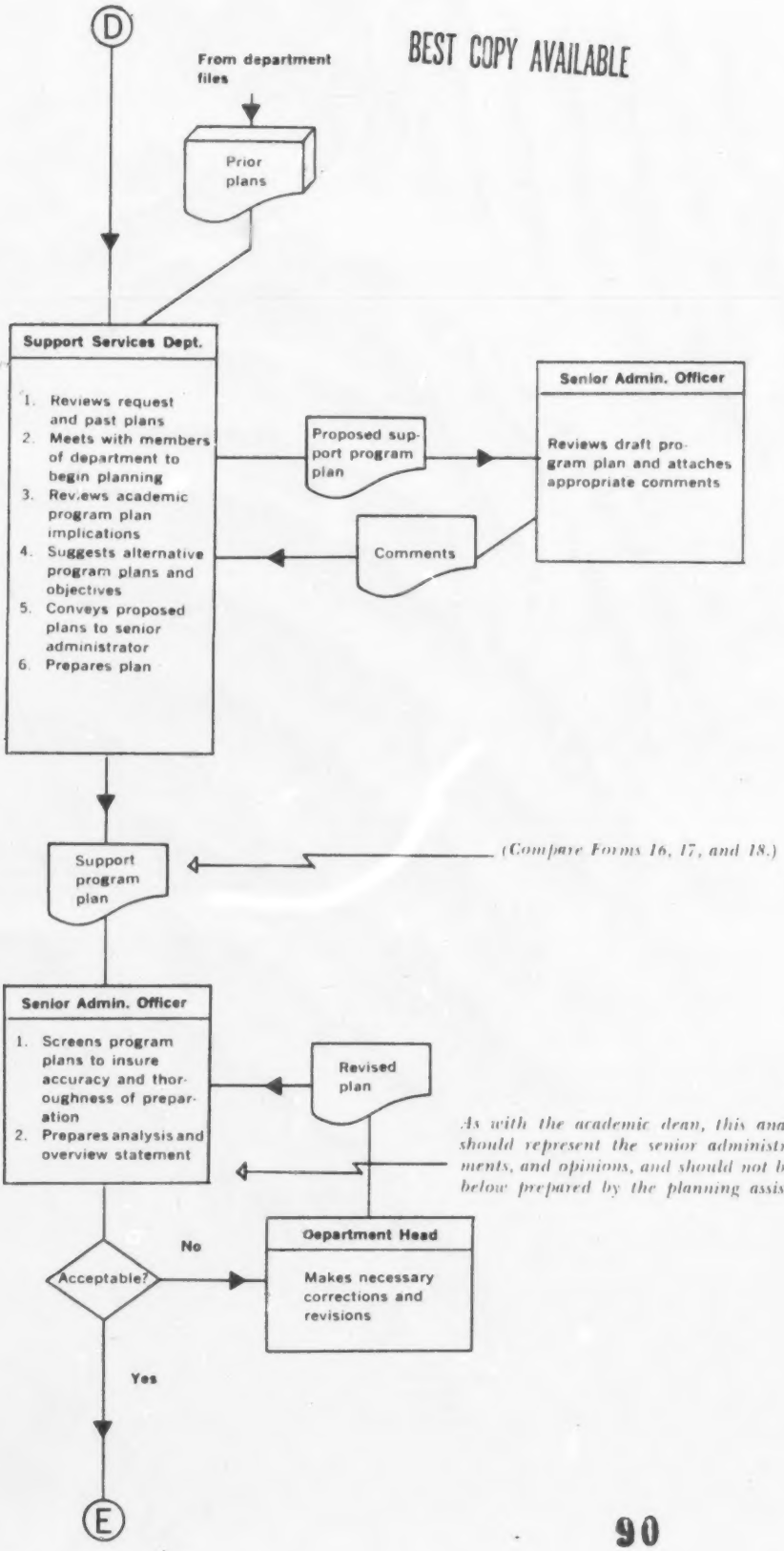
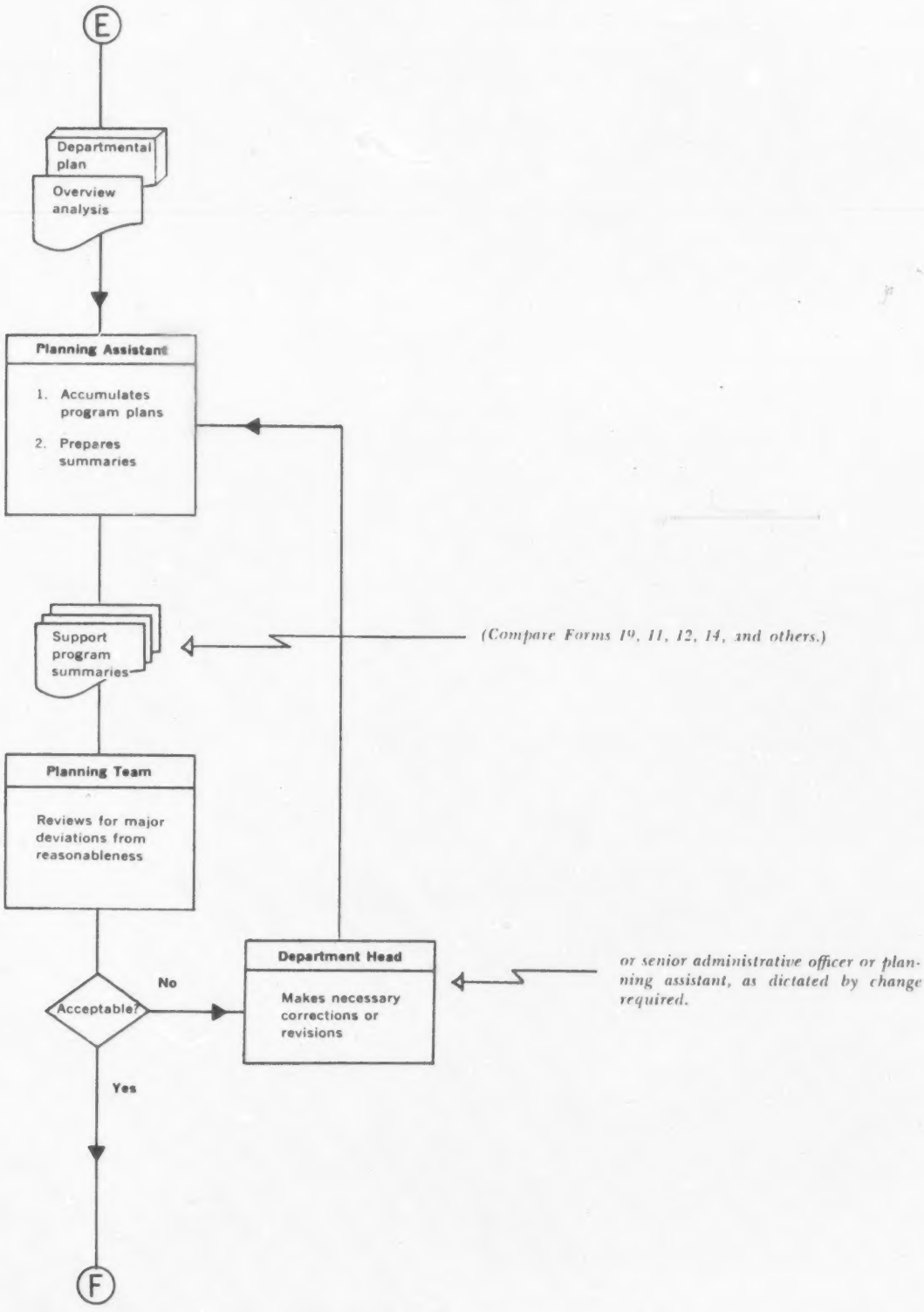

D
From department files
Prior plans
Support Services Dept.
1. Reviews request and past plans
2. Meets with members of department to begin planning
3. Reviews academic program plan implications
4. Suggests alternative program plans and objectives
5. Conveys proposed plans to senior administrator
6. Prepares plan
Proposed support program plan
Senior Admin. Officer
Reviews draft program plan and attaches appropriate comments
Comments
Support program plan
(Compare Forms 16, 17, and 18.)
Senior Admin. Officer
1. Screens program plans to insure accuracy and thoroughness of preparation
2. Prepares analysis and overview statement
Revised plan
Acceptable?
No
Department Head
Makes necessary corrections and revisions
Yes
E

As with the academic dean, this analysis and overview statement should represent the senior administrative officer's reactions, comments, and opinions, and should not be confused with the summary below prepared by the planning assistant.


E
Departmental plan
Overview analysis
Planning Assistant
1. Accumulates program plans
2. Prepares summaries
Support program summaries
(Compare Forms 19, 11, 12, 14, and others.)
Planning Team
Reviews for major deviations from reasonableness
Department Head
Makes necessary corrections or revisions
or senior administrative officer or planning assistant, as dictated by change required.
Acceptable?
No
Yes
F

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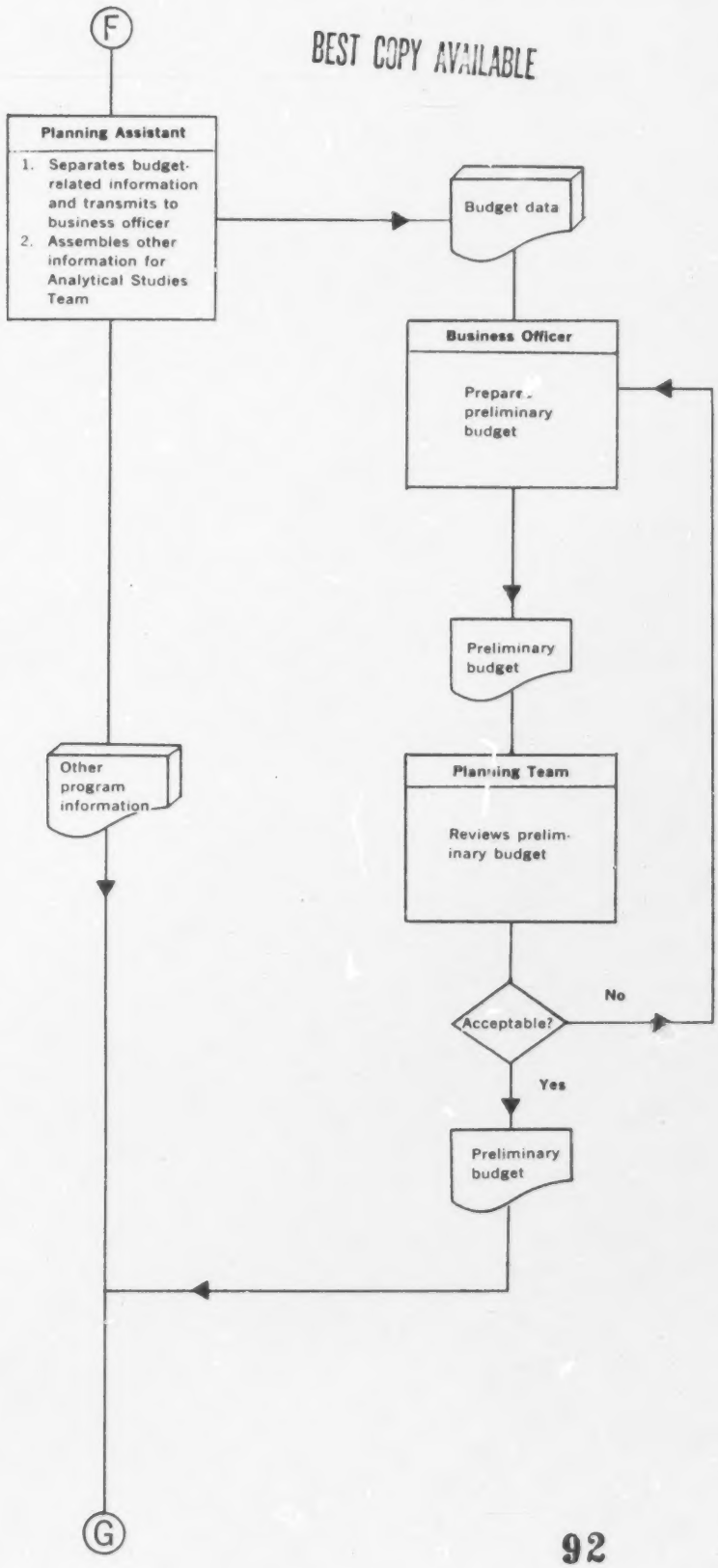

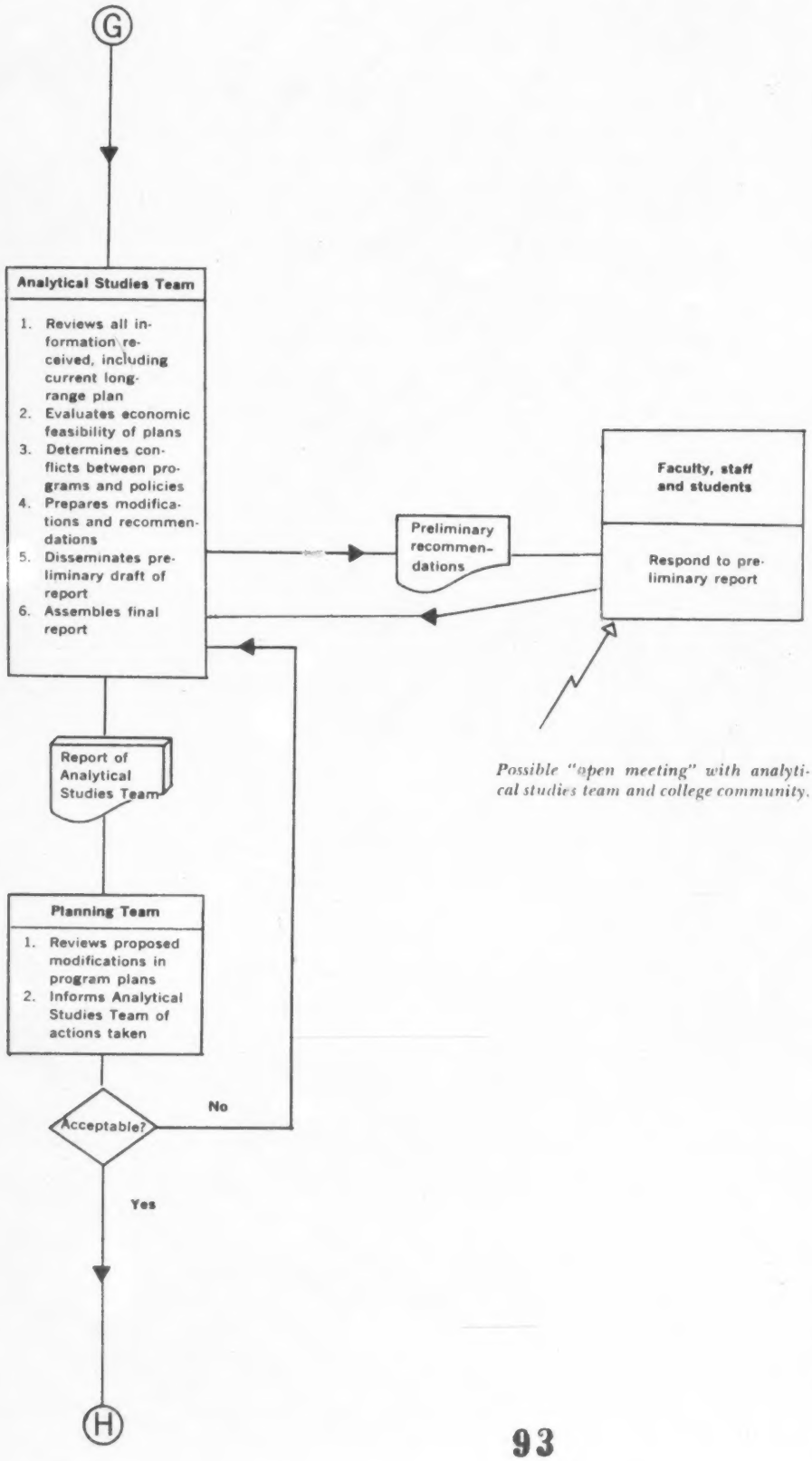
G
Analytical Studies Team
1. Reviews all information received, including current long-range plan
2. Evaluates economic feasibility of plans
3. Determines conflicts between programs and policies
4. Prepares modifications and recommendations
5. Disseminates preliminary draft of report
6. Assembles final report
Preliminary recommendations
Faculty, staff and students
Respond to preliminary report
Report of Analytical Studies Team
Planning Team
1. Reviews proposed modifications in program plans
2. Informs Analytical Studies Team of actions taken
Acceptable?
No
Yes
H

Possible "open meeting" with analytical studies team and college community.

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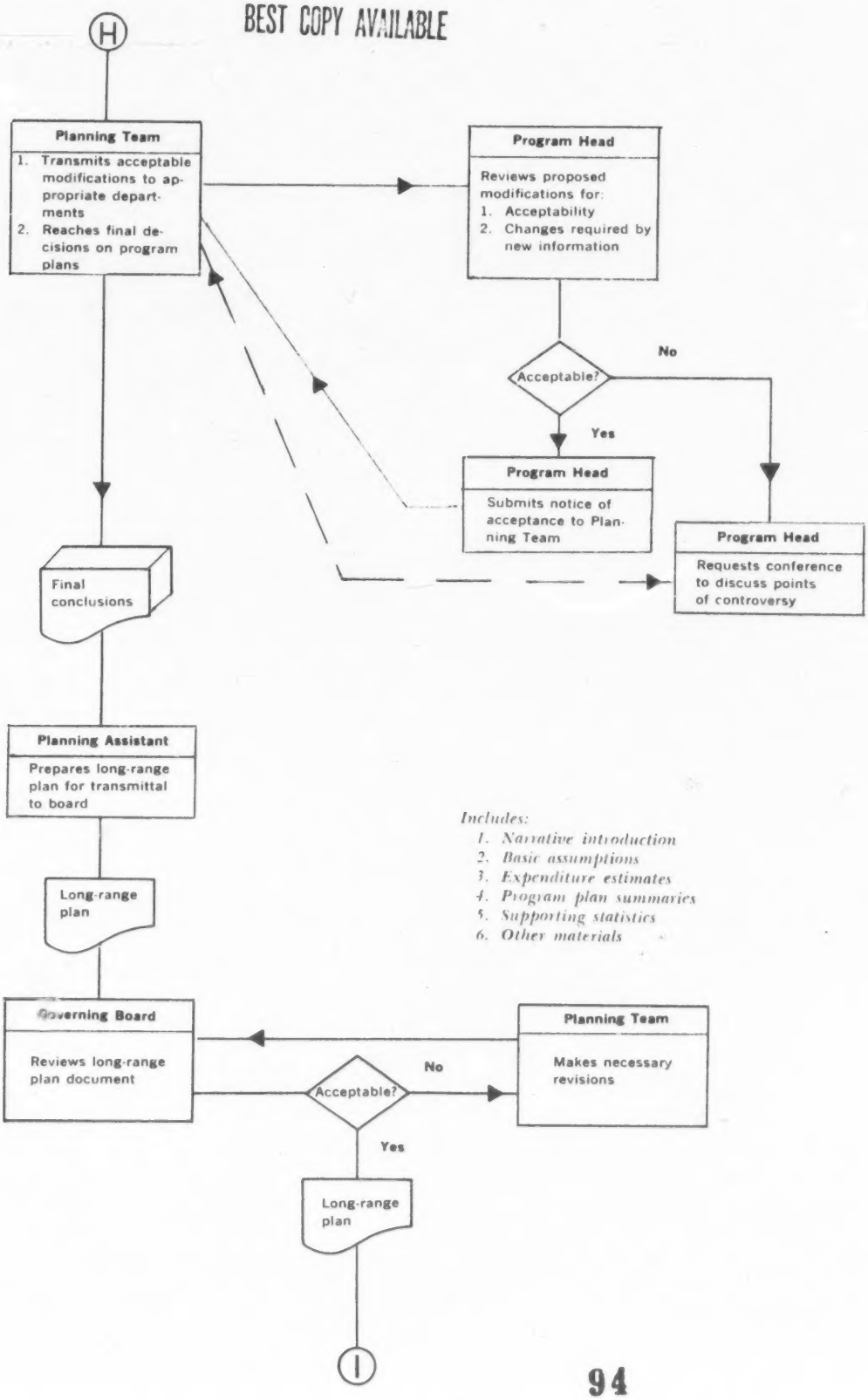
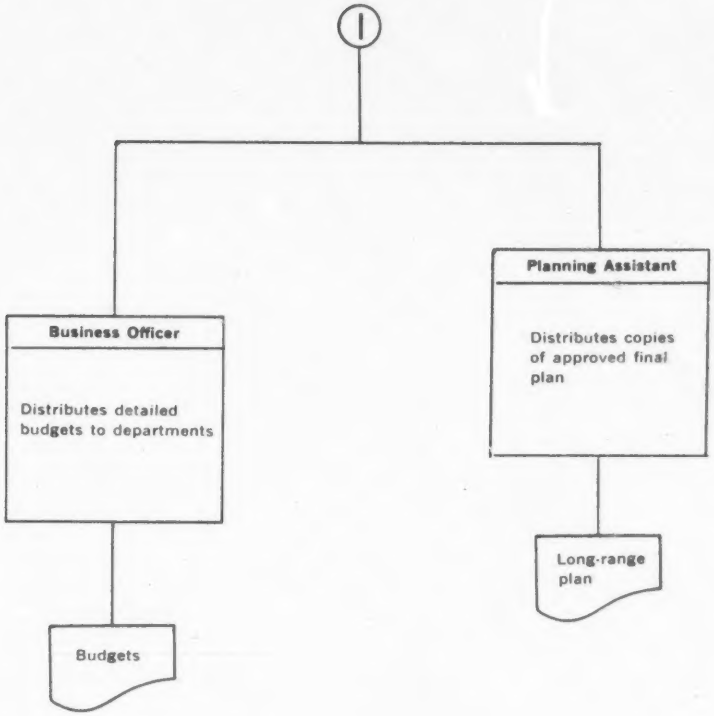


Includes:

1. *Narrative introduction*
2. *Basic assumptions*
3. *Expenditure estimates*
4. *Program plan summaries*
5. *Supporting statistics*
6. *Other materials*


Business Officer
Distributes detailed budgets to departments
Budgets
Planning Assistant
Distributes copies of approved final plan
Long-range plan